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CANADA

DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION

TAXATION STATISTICS

1958



- Collections - 1957-58 Fiscal Year
- Analysis of Returns Filed by Individuals and Corporations for the 1956 Taxation Year
- Historical Tables

Authorized for Publication by  
THE HONOURABLE GEORGE C. NOWLAN  
Minister of National Revenue

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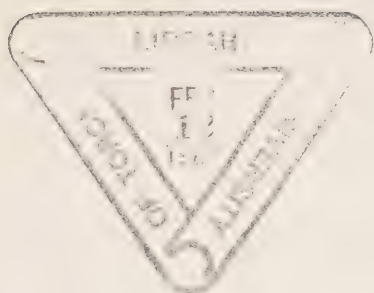
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# C O N T E N T S

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	PAGE
INTRODUCTION.....	5
INTERPRETATION OF TABLES.....	6
STATISTICS OF GENERAL INTEREST.....	8
 SECTION I—COLLECTION STATISTICS	
Text.....	14
Table 1—Annual Collections and Costs.....	15
Table 2—Collections—1957—1958 Fiscal Year—By Provinces and Taxation Districts.....	16
Table 3—Tax Collections by Provinces.....	18
Table 4—Subdivision of Collections under the Income Tax Act.....	20
 SECTION II—INDIVIDUAL INCOME TAX STATISTICS	
Text.....	23
Table 1—General Statement—Provinces and Canada.....	27
Table 2—Distribution by Income Classes.....	28
Table 3—Distribution by Occupational Classes.....	37
Table 4—Distribution by Cities or Place of Residence.....	42
Table 5—Distribution by Counties or Census Divisions and Selected Localities.....	56
Table 6—Income Distribution by Marital Status and Dependants.....	60
Table 7—Distribution by Income Classes—Provinces and Canada.....	62
Table 8—Distribution by Occupational Classes—Provinces and Canada.....	66
Table 9—Income Distribution by Occupational Classes.....	70
Table 10—Distribution of Gross and Net Income with Related Capital Cost Allowance claimed for Provinces and Canada.....	74
Historical Table 1—Yearly Record of All Taxpayers.....	76
Historical Table 2—Distribution of All Taxpayers by Income Classes.....	77
 SECTION III—CORPORATION STATISTICS	
Text.....	80
Table 1—General Statement of All Corporations Tabulated.....	86
Table 2—Distribution of Active Taxable Companies by Industrial Classes.....	87
Table 3—Distribution of Active Taxable Profit Companies by Provinces.....	91
Table 3A—Distribution of Taxable Co-operative Profit Companies by Provinces.....	91
Table 4—Distribution of Fully Tabulated Companies by Industrial Classes.....	92
Table 5—Distribution of Fully Tabulated Companies by Size of Total Assets.....	126
Table 5A—Distribution of Fully Tabulated Manufacturing Companies by Size of Total Assets.....	128
Table 6—Distribution of Fully Tabulated Profit Companies by Income Classes.....	130
Historical Tables 1 and 1A—Yearly Record of All Taxable Corporations.....	132





DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION

**TAXATION STATISTICS**

**INTRODUCTION**

This publication is the thirteenth annual volume of "Taxation Statistics". The statistics presented herein comprise three sections in which are analysed Collections, Individual Income Tax and Corporation Income Tax respectively. Some of the most interesting figures emerging from the analysis of individuals and corporations are shown in condensed tables with the basic data expressed in averages and percentages. These Statistics of General Interest appear in the pages immediately following this introduction. Historical tables relating to individuals appear at the end of Section II and such tables relating to corporations are shown following Section III. When studying the various tables throughout this book, reference should be made to the notes on Page 6 entitled "Interpretation of Tables" and also to the pages of text at the beginning of each Section.

A revised sample has been introduced in the analysis of 1956 individual income tax returns in Section II instead of the 10% sample previously employed. This change has increased the accuracy of these statistics while reducing the volume of work required to produce these figures.

The analysis of corporation statistics in Section III is based for the first time on a stratified sample of tax returns. The increasing volume of these returns has made necessary the introduction of a sample, although all returns of the larger corporations are analysed. The major corporation statistical tables have been revised to show a condensed statement of revenue and expenses instead of the selected revenue and expense items previously shown.

The analysis of income tax returns in Sections II and III cannot be directly related to the collections of taxes during a fiscal year as presented in Section I. Although a relationship must exist between taxes collected and the declaration of tax liability by taxpayers, the two are not identical quantities and are not reported through the same channels. For example, collections during the fiscal year ended March 31, 1958 included payments on account of taxes for 1958, 1957, 1956 and earlier taxation years.

J. GEAR McENTYRE,  
Deputy Minister of  
National Revenue for Taxation,  
Department of National Revenue.

### INTERPRETATION OF TABLES

Bold italic figures are negative throughout the tables, except in Table 5 of Section II. Their use in this table is explained in the Notes on Page 25.

Money figures may not add to total due to rounding. While this applies to the tables of Section II and Section III, it does not apply to the tables appearing in Section I—Collection Statistics.

An asterisk (\*) indicates that the group was too small to be satisfactorily sampled and the data are therefore omitted. This symbol will be found only in the tables of Section II—Individual Income Tax Statistics.

The symbol (g) means grouped elsewhere to conceal identity. This symbol will be found only in the tables of Section III—Corporation Statistics.



*Statistics of General Interest*

## Statistics of General Interest

### Canadian Taxpayers By Income—1956

INCOME CLASS		NUMBER	INCOME			TAX		
			Total INCOME (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative	Total Tax (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative
Under \$	1,000.....	31,421	\$ 17.6	0.12%	0.12%	\$ 1.2	0.09%	0.09%
\$ 1,000 under	1,100.....	51,219	53.7	0.37	0.49	0.6	0.05	0.14
1,100 under	1,200.....	67,263	77.1	0.54	1.03	1.4	0.11	0.25
1,200 under	1,300.....	72,293	90.0	0.63	1.66	2.4	0.19	0.44
1,300 under	1,400.....	72,303	97.2	0.68	2.34	3.4	0.26	0.70
1,400 under	1,500.....	70,756	102.2	0.71	3.05	4.1	0.32	1.02
1,500 under	1,600.....	76,475	118.3	0.83	3.88	5.3	0.41	1.43
1,600 under	1,700.....	76,905	126.6	0.88	4.76	6.2	0.48	1.91
1,700 under	1,800.....	74,115	129.4	0.90	5.66	6.9	0.54	2.45
1,800 under	1,900.....	78,977	145.6	1.02	6.68	8.3	0.64	3.09
1,900 under	2,000.....	77,242	150.2	1.05	7.73	9.2	0.71	3.80
2,000 under	2,100.....	85,944	175.8	1.22	8.95	10.4	0.81	4.61
2,100 under	2,200.....	84,634	181.6	1.27	10.22	10.8	0.84	5.45
2,200 under	2,300.....	88,293	198.3	1.38	11.60	11.9	0.92	6.37
2,300 under	2,400.....	95,767	224.6	1.57	13.17	13.2	1.02	7.39
2,400 under	2,500.....	95,319	233.1	1.62	14.79	13.7	1.06	8.45
2,500 under	2,600.....	100,020	254.5	1.77	16.56	14.9	1.16	9.61
2,600 under	2,700.....	107,142	283.3	1.97	18.53	16.0	1.24	10.85
2,700 under	2,800.....	111,084	304.9	2.12	20.65	17.5	1.36	12.21
2,800 under	2,900.....	112,401	319.8	2.23	22.88	18.4	1.43	13.64
2,900 under	3,000.....	113,226	333.5	2.32	25.20	19.5	1.51	15.15
3,000 under	3,100.....	108,355	329.9	2.30	27.50	19.4	1.50	16.65
3,100 under	3,200.....	112,456	353.7	2.46	29.96	21.3	1.65	18.30
3,200 under	3,300.....	112,897	366.4	2.55	32.51	22.4	1.73	20.03
3,300 under	3,400.....	106,822	357.4	2.49	35.00	22.3	1.73	21.76
3,400 under	3,500.....	104,257	359.1	2.50	37.50	22.8	1.77	23.53
3,500 under	3,600.....	101,213	358.8	2.50	40.00	23.1	1.79	25.32
3,600 under	3,700.....	101,102	368.4	2.57	42.57	24.0	1.86	27.18
3,700 under	3,800.....	94,603	354.3	2.47	45.04	23.6	1.83	29.01
3,800 under	3,900.....	88,160	339.0	2.36	47.40	23.4	1.81	30.82
3,900 under	4,000.....	85,584	337.5	2.35	49.75	23.9	1.85	32.67
4,000 under	4,100.....	77,527	313.5	2.18	51.93	22.5	1.74	34.41
4,100 under	4,200.....	77,025	319.2	2.22	54.15	23.5	1.82	36.23
4,200 under	4,300.....	69,542	295.2	2.06	56.21	21.9	1.70	37.93
4,300 under	4,400.....	61,334	266.4	1.86	58.07	20.3	1.57	39.50
4,400 under	4,500.....	59,263	263.3	1.83	59.90	20.5	1.59	41.09
4,500 under	4,600.....	54,284	246.6	1.72	61.62	19.5	1.51	42.60
4,600 under	4,700.....	49,576	230.2	1.60	63.22	18.9	1.47	44.07
4,700 under	4,800.....	44,683	212.0	1.48	64.70	17.6	1.36	45.43
4,800 under	4,900.....	41,599	201.5	1.40	66.10	16.7	1.29	46.72
4,900 under	5,000.....	38,329	189.5	1.32	67.42	16.4	1.27	47.99
5,000 under	6,000.....	251,679	1,365.5	9.51	76.93	125.1	9.69	57.68
6,000 under	7,000.....	119,392	768.0	5.35	82.28	77.6	6.01	63.69
7,000 under	8,000.....	60,634	451.0	3.14	85.42	49.7	3.85	67.54
8,000 under	9,000.....	35,652	300.9	2.10	87.52	35.4	2.74	70.28
9,000 under	10,000.....	23,447	221.6	1.54	89.06	28.2	2.18	72.46
10,000 under	15,000.....	48,968	586.4	4.09	93.15	88.3	6.84	79.30
15,000 under	20,000.....	17,504	298.6	2.08	95.23	59.3	4.59	83.89
20,000 under	25,000.....	7,376	163.6	1.14	96.37	38.6	2.99	86.88
25,000 under	50,000.....	9,598	316.4	2.21	98.58	90.6	7.02	93.90
50,000 under	100,000.....	2,084	136.6	0.95	99.53	48.6	3.77	97.67
100,000 and over		432	67.9	0.47	100.00	30.1	2.33	100.00
Grand Total.....		3,908,176	\$14,355.7	100.00%	.....	\$ 1,290.8	100.00%	.....

NOTE: For further information see Section II, page 28.



## Statistics of General Interest

### Canadian Taxpayers By Occupation—1956

OCCUPATION (Arranged in Order of Average Income)	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Consulting Engineers and Architects	2,097	\$ 13,640	\$ 28.6	0.20%	\$ 3,312	\$ 6.9	0.54%
Medical Doctors and Surgeons . . .	11,868	13,053	154.9	1.08	2,729	32.4	2.51
Lawyers and Notaries . . . . .	6,142	12,617	77.5	0.54	2,905	17.8	1.38
Accountants . . . . .	3,071	9,940	30.5	0.21	1,881	5.8	0.45
Dentists . . . . .	4,296	9,230	39.7	0.28	1,452	6.2	0.48
Investors . . . . .	79,846	6,021	480.8	3.35	882	70.4	5.45
Other Professionals . . . . .	7,702	5,729	44.1	0.31	759	5.9	0.46
Business Proprietors . . . . .	188,198	5,257	989.3	6.89	672	126.4	9.79
Salesmen . . . . .	46,318	5,197	240.7	1.68	574	26.6	2.06
Estates . . . . .	2,821	4,814	13.6	0.09	374	1.1	0.09
Unclassified . . . . .	5,472	4,464	24.4	0.17	474	2.6	0.20
Fishermen . . . . .	4,058	4,414	17.9	0.12	442	1.7	0.13
Farmers . . . . .	54,772	3,605	197.4	1.38	250	13.7	1.06
Employees . . . . .	3,472,436	3,445	11,961.4	83.32	279	969.9	75.14
Pensioners . . . . .	15,253	3,091	47.2	0.33	190	2.9	0.22
Nurses . . . . .	3,826	2,024	7.7	0.05	125	0.5	0.04
Grand Total . . . . .	3,908,176	\$ 3,673	\$14,355.7	100.00%	\$ 330	\$ 1,290.8	100.00%
Business Proprietors Sub-Divided as follows:							
Finance . . . . .	6,311	\$ 11,550	\$ 72.9	0.51%	\$ 296	\$ 18.7	1.45%
Wholesale Trade . . . . .	7,218	7,360	53.1	0.37	120	8.7	0.67
Unclassified . . . . .	1,838	5,911	10.9	0.08	93	1.7	0.13
Manufacturing . . . . .	14,476	5,734	83.0	0.58	758	11.0	0.85
Forestry . . . . .	3,943	5,564	21.9	0.15	746	2.9	0.23
Retail Trade . . . . .	71,412	5,212	372.2	2.59	597	42.6	3.30
Construction . . . . .	28,643	5,035	144.2	1.00	599	17.2	1.33
Service . . . . .	40,251	4,330	174.3	1.21	456	18.3	1.42
Public Utilities . . . . .	14,106	4,024	56.8	0.40	376	5.3	0.41
Total Business Proprietors	188,198	\$ 5,257	\$ 989.3	6.89%	\$ 672	\$ 126.4	9.79%
Employees Sub-Divided as follows:							
Teachers and Professors . . . . .	88,666	\$ 3,496	\$ 310.0	2.16%	\$ 301	\$ 26.7	2.07%
Business Enterprises . . . . .	2,871,219	3,495	10,034.9	69.90	289	831.2	64.39
Municipal Governments . . . . .	101,942	3,486	355.4	2.48	227	23.1	1.79
Federal Government . . . . .	155,892	3,403	530.6	3.70	239	37.2	2.88
Provincial Governments . . . . .	108,775	3,343	363.6	2.53	246	26.8	2.08
Unclassified . . . . .	35,814	2,770	99.2	0.69	186	6.7	0.52
Institutions . . . . .	106,791	2,443	260.9	1.82	168	17.9	1.39
Agricultural Enterprises . . . . .	3,337	2,039	6.8	0.04	99	0.3	0.02
Total Employees . . . . .	3,472,436	\$ 3,445	\$11,961.4	83.32%	\$ 279	\$ 969.9	75.14%

NOTE: For further information see Section II, page 37.

# Statistics of General Interest

## Canadian Taxpayers In Cities Having More Than 5,000 Taxpayers — 1956

Cities Arranged Alphabetically and Showing Position in order of Average Income		INCOME				TAX		
PLACE OF RESIDENCE	ORDER	NUMBER	Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Alberni and Port Alberni.....	18	6,849	\$ 3,832	\$ 26.2	0.18%	\$ 333	\$ 2.3	0.18%
Barrie.....	28	5,051	3,722	18.8	0.13	343	1.7	0.13
Belleville.....	31	8,212	3,664	30.1	0.21	311	2.6	0.20
Brandon.....	58	7,056	3,401	24.0	0.17	273	1.9	0.15
Brantford.....	43	17,728	3,553	63.0	0.44	316	5.6	0.43
Brockville.....	42	6,170	3,566	22.0	0.15	321	2.0	0.15
Calgary.....	9	69,514	3,913	272.0	1.89	415	28.8	2.23
Chatham.....	23	8,314	3,784	31.5	0.22	360	3.0	0.23
Chicoutimi.....	46	6,287	3,541	22.3	0.15	215	1.4	0.11
Cornwall.....	39	12,773	3,580	45.7	0.32	297	3.8	0.29
Edmonton.....	26	91,081	3,751	341.7	2.38	369	33.6	2.60
Fort William and Port Arthur.....	29	28,239	3,686	104.1	0.73	323	9.1	0.70
Fredericton.....	50	6,770	3,520	23.8	0.16	288	1.9	0.15
Galt.....	52	8,602	3,497	30.1	0.21	321	2.8	0.22
Granby.....	68	5,552	2,996	16.6	0.12	164	0.9	0.07
Guelph.....	62	12,919	3,336	43.1	0.30	285	3.7	0.29
Halifax.....	61	41,931	3,351	140.5	0.98	271	11.4	0.88
Hamilton.....	12	110,347	3,904	430.8	3.00	384	42.3	3.28
Hull.....	65	14,520	3,194	46.4	0.32	207	3.0	0.23
Jonquiere.....	48	5,276	3,527	18.6	0.13	151	0.8	0.06
Kamloops.....	15	6,271	3,871	24.3	0.17	336	2.1	0.16
Kingston.....	56	16,630	3,460	57.5	0.40	306	5.1	0.40
Kitchener and Waterloo.....	38	30,710	3,583	110.0	0.77	338	10.4	0.81
Lethbridge.....	37	9,368	3,584	33.6	0.23	313	2.9	0.22
London.....	36	42,978	3,608	155.1	1.08	342	14.7	1.14
Medicine Hat.....	55	6,011	3,464	20.8	0.14	288	1.7	0.13
Moncton.....	57	11,961	3,455	41.3	0.29	273	3.3	0.26
Montreal.....	21	511,091	3,797	1,940.7	13.52	329	168.0	13.02
Moose Jaw.....	60	9,020	3,381	30.5	0.21	265	2.4	0.19
Nanaimo.....	16	5,432	3,869	21.0	0.15	460	2.5	0.19
New Westminster.....	30	21,868	3,666	80.2	0.56	321	7.0	0.54
Niagara Falls.....	19	16,175	3,816	61.7	0.43	326	5.3	0.41
North Bay.....	10	8,451	3,912	33.1	0.23	345	2.9	0.22
Orillia.....	64	5,342	3,224	17.2	0.12	252	1.3	0.10
Oshawa.....	11	19,551	3,905	76.3	0.53	389	7.6	0.59
Ottawa.....	17	84,497	3,836	324.1	2.26	377	31.8	2.46
Owen Sound.....	45	6,238	3,542	22.1	0.15	286	1.8	0.14
Peterborough.....	33	14,929	3,621	54.1	0.38	310	4.6	0.36
Port Colborne.....	27	5,773	3,728	21.5	0.15	311	1.8	0.14
Prince George.....	7	6,662	3,955	26.3	0.18	417	2.8	0.22
Quebec.....	47	55,839	3,537	197.5	1.38	254	14.2	1.10
Regina.....	35	33,276	3,609	120.1	0.84	338	11.3	0.87
Rouyn and Noranda.....	32	7,128	3,627	25.8	0.18	268	1.9	0.15
St. Catharines.....	6	22,922	3,969	91.0	0.63	388	8.9	0.69
Saint John, New Brunswick.....	63	20,414	3,289	67.0	0.47	251	5.1	0.40
St. John's, Newfoundland.....	41	17,164	3,572	61.3	0.43	331	5.7	0.44
St. Johns, Quebec.....	66	5,790	3,174	18.4	0.13	190	1.1	0.09
St. Thomas.....	25	7,770	3,753	29.2	0.20	308	2.4	0.19
Sarnia.....	2	15,624	4,221	65.9	0.46	395	6.2	0.48
Saskatoon.....	53	24,634	3,477	85.7	0.60	303	7.5	0.58
Sault Ste. Marie.....	3	17,752	4,204	74.6	0.52	402	7.1	0.55
Shawinigan Falls.....	20	9,484	3,799	36.0	0.25	214	2.0	0.15
Sherbrooke.....	59	13,497	3,397	45.8	0.32	228	3.1	0.24
Stratford.....	51	6,794	3,519	23.9	0.17	314	2.1	0.16
Sudbury and Copper Cliff.....	4	33,141	4,137	137.1	0.95	387	12.8	0.99
Sydney and Glace Bay.....	54	13,757	3,472	47.8	0.33	238	3.3	0.26
The Pas and Flin Flon.....	1	5,008	4,279	21.4	0.15	386	1.9	0.15
Timmins, Porcupine, Schumacher.....	49	11,088	3,525	39.1	0.27	264	2.9	0.22
Toronto.....	13	595,249	3,878	2,308.2	16.08	434	258.4	20.02
Trail and Rossland.....	5	6,181	4,128	25.5	0.18	365	2.3	0.18
Trois Rivières.....	34	12,712	3,610	45.9	0.32	231	2.9	0.22
Valleyfield.....	67	6,460	3,126	20.2	0.14	157	1.0	0.08
(1) Vancouver.....	8	207,702	3,933	816.9	5.69	411	85.4	6.62
Victoria.....	24	39,631	3,754	148.7	1.04	335	13.3	1.03
Welland.....	22	10,470	3,789	39.7	0.28	335	3.5	0.27
Windsor.....	14	57,425	3,872	222.3	1.55	348	20.0	1.55
Winnipeg.....	40	135,747	3,575	485.3	3.38	324	44.0	3.41
Woodstock, Ontario.....	44	6,587	3,547	23.4	0.16	319	2.1	0.16
Total of Specified Cities.....		2,711,395	3,772	10,226.4	71.24	360	975.0	75.53
All Other Areas and Non-Residents.....		1,196,781	3,450	4,129.3	28.76	264	315.8	24.47
Grand Total.....		3,908,176	\$ 3,673	\$ 14,355.7	100.00%	\$ 330	\$ 1,290.8	100.00%

NOTE: For further information see Section II, page 42.

(1) Includes West Vancouver.



## Statistics of General Interest

### Active Taxable Companies Reporting a Profit by Industrial Division — 1956

INDUSTRIAL DIVISION	NUMBER	CURRENT YEAR PROFIT			TAX (Including Old Age Security Tax)		
		Average Profit	Total Profit (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Agriculture, Forestry and Fishing.....	1,056	\$ 20,438	\$ 21.6	0.67%	\$ 6,294	\$ 6.6	0.51%
Mining.....	794	280,319	222.6	6.83	122,729	97.4	7.40
Manufacturing.....	11,418	144,926	1,654.8	50.78	61,409	701.1	53.25
Construction.....	4,973	25,686	127.7	3.92	8,521	42.4	3.22
Transportation.....	2,411	102,569	247.3	7.59	42,808	103.2	7.84
Public Utilities.....	168	375,821	63.1	1.94	155,161	26.1	1.98
Wholesale Trade.....	7,804	39,465	308.0	9.45	14,683	114.6	8.70
Retail Trade.....	8,927	23,501	209.7	6.44	8,528	76.1	5.78
Finance.....	7,504	43,905	329.4	10.11	16,446	123.4	9.37
Service.....	4,387	16,897	74.1	2.27	5,860	25.8	1.95
Total.....	49,442	\$ 65,904	\$ 3,258.1	100.00%	\$ 26,632	\$ 1,316.7	100.00%
Manufacturing Sub-Divided as follows:							
Foods and Beverages.....	1,345	\$ 155,219	\$ 204.7	6.28%	\$ 65,034	\$ 87.5	6.64%
Tobacco Products.....	19	1,612,474	30.6	0.94	653,842	12.4	0.94
Rubber Products.....	47	655,340	30.8	0.95	293,426	13.8	1.05
Leather Products.....	294	32,656	9.6	0.29	10,980	3.2	0.24
Textile Products.....	388	89,954	35.0	1.07	33,510	13.0	0.99
Clothing.....	1,352	21,281	28.8	0.88	6,176	8.4	0.64
Wood Products.....	1,526	62,860	96.0	2.94	26,018	39.7	3.01
Paper Products.....	324	863,306	279.7	8.58	372,568	120.7	9.17
Printing and Publishing.....	1,156	47,298	54.7	1.68	19,016	22.0	1.67
Iron and Steel Products.....	1,851	171,120	316.7	9.72	73,910	136.8	10.39
Transportation Equipment.....	697	204,433	142.5	4.37	89,934	62.7	4.76
Non-Ferrous Metal Products.....	388	124,866	48.4	1.49	50,778	19.7	1.50
Electrical Equipment.....	305	260,069	79.3	2.44	111,216	33.9	2.58
Non-Metallic Mineral Products.....	421	163,656	68.9	2.12	69,843	29.4	2.23
Petroleum and Coal Products.....	38	2,890,316	109.8	3.37	1,304,500	49.6	3.76
Chemical Products.....	644	153,635	99.0	3.04	63,488	40.9	3.11
Miscellaneous Manufacturing Industries.....	623	32,631	20.3	0.62	12,080	7.5	0.57
Total Manufacturing.....	11,418	\$ 144,926	\$ 1,654.8	50.78%	\$ 61,409	\$ 701.1	53.25%

NOTE: For further information see Section III, page 87.



**SECTION I**  
**COLLECTION STATISTICS**



## COLLECTIONS OF THE TAXATION DIVISION OF THE DEPARTMENT OF NATIONAL REVENUE

**Table 1—Annual Collections and Costs**—In this table are shown the annual collections of the Taxation Division under three headings. The first, "Income Tax", shows the collections under the "Income War Tax Act" enacted in 1917 and under the "Income Tax Act" which was enacted in 1948 to replace the Income War Tax Act and was revised and re-enacted effective for the 1953 and subsequent taxation years. The second heading, "Excess Profits Tax" comprises collections under the "Business Profits War Tax Act" enacted during World War I and under the "Excess Profits Tax Act" enacted during World War II. The figures from 1941 to 1952 inclusive relate solely to the latter Act. The third heading "Succession Duties" represents collections under "The Dominion Succession Duty Act" enacted 1941.

The cost of collecting the total annual revenues is also shown in Table 1. These costs include salaries, printing, travelling expenses, stationery, supplies, etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings.

**Table 2—Collections 1957-58 Fiscal Year**—The Income Tax Act levies several different taxes on income, and these, together with collections under the Dominion Succession Duty Act are shown by District Taxation Offices for the 1957-58 fiscal year. Refunds of taxes are deducted from collections. A brief description of the various taxes levied follows:

**GENERAL INCOME TAX ON INDIVIDUALS** — Under Section 2 of the Act an income tax is levied upon the taxable income of persons resident in Canada at any time during a taxation year. The tax on individuals is levied at rates set forth in Section 32 of the Act. The detailed rates for the 1956 taxation year are given in Section II of this report, page 26. The collections under this heading have been subdivided to show the amounts collected by direct payments and amounts collected by deductions at the source.

Amounts shown as direct payments include collections of Gift Tax. Gift Tax is levied under Part IV of the Act at rates ranging from 10% to 28%.

**GENERAL INCOME TAX ON CORPORATIONS**—This is levied under Section 2 of the Act at rates set forth in

Section 39. The detailed rates for the 1956 taxation year are given in Section III of this report, page 81. No corporation tax collections were made by Whitehorse District Office during the first five months of the fiscal year 1957-58, these collections being diverted to the Edmonton District Office. Under Section 105 of the Act, corporations may elect to pay tax on their undistributed income, the rate in effect in 1957 being 15%. Collections of this tax are included with the General Income Tax on Corporations.

**OLD AGE SECURITY TAX**—Under Section 10 of the Old Age Security Act, a tax of 2% of taxable income or sixty dollars, whichever was the lesser, was levied on individuals for 1957, and 2% on the taxable income of corporations other than non-resident-owned investment corporations. In this table, collections of Old Age Security Tax are included with income tax.

**NON-RESIDENT TAX**—Under Section 106 of the Act taxes at rates varying from 5% to 15% in respect of certain types of income from Canada are levied on non-residents of Canada.

**SUCCESSION DUTIES**—Under the Dominion Succession Duty Act all estates with an aggregate net value in excess of \$50,000 are subject to duty at varying rates. The amount of duties collected as shown for Ottawa District includes collections on all foreign estates regardless of the district in which the return was filed. Of this amount, approximately \$8,600,000 is attributed to foreign estates.

**Table 3—Tax Collections by Provinces**—Total collections and those of individual and corporation general income tax, non-resident tax and succession duties for the fiscal year 1952 to 1958 inclusive are shown by Provinces in Table 3. The provincial allocation of collections is based upon the location of the District Office in which the revenue was collected. Edmonton, Ottawa, and Charlottetown are District Offices whose administrative area is not confined to one province.

**Table 4—Subdivision of Collections under the Income Tax Act**—This is an historical table showing the collections of the different taxes under the Income Tax Act since inception.

**TABLE 1**  
**ANNUAL COLLECTIONS AND COSTS OF THE TAXATION DIVISION**  
**Department of National Revenue**

Fiscal Year Ended March 31	Income Tax	Excess Profits Tax	Succession Duties	Total	Total Annual Cost	Percentage Cost of Collection
	\$	\$	\$	\$	\$	%
1917	—	12,506,517	—	12,506,517	58,175	0.46
1918	—	21,271,084	—	21,271,084	108,197	0.51
1919	9,349,720	32,970,062	—	42,319,782	495,798	1.17
1920	20,263,740	44,145,184	—	64,408,924	1,145,088	1.78
1921	46,381,824	40,841,401	—	87,223,225	1,935,988	2.24
1922	78,684,355	22,815,667	—	101,500,022	2,277,350	2.24
1923	59,711,538	13,031,462	—	72,743,000	2,040,461	2.80
1924	54,204,028	4,752,681	—	58,956,709	1,935,242	3.28
1925	56,248,043	2,704,427	—	58,952,470	1,693,025	2.87
1926	55,571,962	1,173,449	—	56,745,411	1,726,057	3.04
1927	47,386,309	710,102	—	48,096,411	1,719,760	3.58
1928	56,571,047	956,031	—	57,527,078	1,948,077	3.39
1929	59,422,323	455,232	—	59,877,555	2,124,910	3.55
1930	69,020,726	173,300	—	69,194,026	2,138,997	3.10
1931	71,048,022	34,430	—	71,082,452	2,156,439	3.03
1932	61,254,400	3,000	—	61,257,400	2,131,151	3.48
1933	62,066,697	54	—	62,066,751	1,964,326	3.16
1934	61,399,172	—	—	61,399,172	1,913,894	3.12
1935	66,808,066	—	—	66,808,066	1,969,808	2.95
1936	82,709,803	—	—	82,709,803	2,114,358	2.56
1937	102,365,242	—	—	102,365,242	2,132,280	2.08
1938	120,365,532	—	—	120,365,532	2,254,961	1.87
1939	142,026,138	—	—	142,026,138	2,425,700	1.70
1940	134,448,566	—	—	134,448,566	2,488,268	1.85
1941	248,143,022	23,995,269	—	272,138,291	2,891,438	1.06
1942	510,243,017	135,168,345	6,956,574	652,367,936	3,839,989	0.59
1943	910,188,672	454,580,677	13,273,483	1,378,042,832	5,442,752	0.39
1944	1,151,757,035	468,717,840	15,019,831	1,635,494,706	7,959,762	0.49
1945	1,072,758,068	465,805,356	17,250,798	1,555,814,222	9,926,241	0.64
1946	937,729,273	494,196,483	21,447,574	1,453,373,330	11,796,342	0.81
1947	963,458,245	448,697,443	23,576,071	1,435,731,759	13,734,591	0.96
1948	1,059,848,357	227,030,494	30,828,040	1,317,706,891	19,627,980	1.49
1949	1,297,999,404	44,791,918	25,549,777	1,368,341,099	28,061,931	2.05
1950	1,272,650,191	<b>1,788,387</b>	29,919,780	1,300,781,584	28,103,621	2.16
1951	1,513,135,510	10,140,910	33,599,089	1,556,875,509	25,174,064	1.62
1952	2,163,473,408 <sup>(1)</sup>	2,364,909	38,207,985	2,204,046,302	21,873,960	0.99
1953	2,555,890,089 <sup>(1)</sup>	—	38,070,529	2,593,960,618	21,810,176	0.84
1954	2,578,903,505 <sup>(1)</sup>	—	39,137,594	2,618,041,099	22,930,768	0.88
1955	2,412,197,266 <sup>(1)</sup>	—	44,768,029	2,456,965,295	25,676,475	1.05
1956	2,435,331,232 <sup>(1)</sup>	—	66,607,026	2,501,938,258	26,095,460	1.04
1957	2,937,534,495 <sup>(1)</sup>	—	79,709,196	3,017,243,691	28,430,698	0.94
1958	2,994,594,195 <sup>(1)</sup>	—	71,607,758	3,066,201,953	31,198,680	1.02
Totals	30,533,142,237	2,972,245,340	595,529,134	34,100,916,711	377,473,238	1.11

<sup>(1)</sup> Includes collections of Old Age Security Tax.



**TABLE 2**  
**COLLECTIONS 1957-58 FISCAL YEAR**  
**By Provinces and Taxation Districts**

Province and District Taxation Office	General Income Tax and Old Age Security Tax			
	Individuals			Corporations
	Direct Payments	Tax Deductions at Source	Total	
	\$	\$	\$	\$
<b>Newfoundland:</b>				
St. John's District.....	4,101,930.69	10,526,446.28	14,628,376.97	9,492,285.48
<b>Prince Edward Island:</b>				
Charlottetown District.....	833,603.38	876,158.67	1,709,762.05	1,918,477.87
<b>Nova Scotia:</b>				
Sydney District.....	1,452,574.13	3,749,844.07	5,202,418.20	946,931.69
Halifax District.....	7,608,977.50	13,152,407.24	20,761,384.74	16,392,570.46
Total.....	9,061,551.63	16,902,251.31	25,963,802.94	17,339,502.15
<b>New Brunswick:</b>				
Saint John District.....	5,917,828.07	13,346,391.13	19,264,219.20	13,372,433.80
<b>Quebec:</b>				
Quebec District.....	17,077,009.84	19,721,452.95	36,798,462.79	28,450,628.40
Sherbrooke District.....	4,130,807.97	6,128,212.23	10,259,020.20	5,413,931.35
Montreal District.....	77,581,808.90	230,902,918.52	308,484,727.42	329,285,859.20
Rouyn District.....	2,263,787.37	2,905,222.85	5,169,010.22	2,160,838.28
Total.....	101,053,414.08	259,657,806.55	360,711,220.63	365,311,257.23
<b>Ontario:</b>				
Ottawa District.....	17,436,330.53	101,729,687.02	119,166,017.55	19,599,021.46
Kingston District.....	3,382,345.53	6,350,609.09	9,732,954.62	4,651,151.11
Belleville District.....	5,147,508.35	8,037,803.40	13,185,311.75	7,048,530.46
Toronto District.....	97,773,024.84	303,138,358.08	400,911,382.92	388,558,906.29
Hamilton District.....	17,772,683.66	50,754,362.78	68,527,046.44	65,428,127.53
St. Catharines District.....	7,008,329.19	22,125,776.20	29,134,105.39	25,535,131.28
Kitchener District.....	9,391,536.34	19,537,978.23	28,929,514.57	17,067,335.70
London District.....	14,122,740.12	36,448,580.47	50,571,320.59	92,152,422.49
Windsor District.....	7,030,848.31	19,381,126.49	26,411,974.80	26,402,633.93
Sudbury District.....	8,959,676.70	40,187,508.30	49,147,185.00	16,515,285.91
Fort William District.....	4,233,868.74	14,444,471.69	18,678,340.43	6,406,021.88
Total.....	192,258,892.31	622,136,261.75	814,395,154.06	669,364,568.04
<b>Manitoba:</b>				
Winnipeg District.....	17,968,434.12	54,993,157.27	72,961,591.39	45,368,486.87
<b>Saskatchewan:</b>				
Regina District.....	10,394,364.08	14,344,444.42	24,738,808.50	6,694,613.64
Saskatoon District.....	8,115,745.08	8,285,625.60	16,401,370.68	4,014,852.22
Total.....	18,510,109.16	22,630,070.02	41,140,179.18	10,709,465.86
<b>Alberta:</b>				
Calgary District.....	19,256,073.47	37,218,912.42	56,474,985.89	33,554,967.98
Edmonton District.....	14,042,701.90	36,783,474.47	50,826,176.37	27,003,583.64
Total.....	33,298,775.37	74,002,386.89	107,301,162.26	60,558,551.62
<b>British Columbia:</b>				
Pentiction District.....	4,339,887.24	6,688,306.24	11,028,193.48	2,387,773.14
Vancouver District.....	36,882,684.15	102,801,176.88	139,683,861.03	94,655,761.12
Victoria District.....	7,674,080.45	16,326,681.28	24,000,761.73	4,934,721.19
Total.....	48,896,651.84	125,816,164.40	174,712,816.24	101,978,255.45
<b>Yukon:</b>				
Whitehorse District.....	265,062.72	1,736,135.18	2,001,197.90	57,441.08
<b>Head Office.....</b>	—	<b>93.18</b>	<b>93.18</b>	—
<b>Canada.....</b>	<b>432,166,253.37</b>	<b>1,202,623,136.27</b>	<b>1,634,789,389.64</b>	<b>1,295,470,725.45</b>



**TABLE 2—(Concluded)**  
**COLLECTIONS 1957-58 FISCAL YEAR**  
**By Provinces and Taxation Districts**

Province and District Taxation Office	Non-Resident Tax	Total Income Tax Act	Dominion Succession Duty Act	Grand Total
	\$	\$	\$	\$
<b>Newfoundland:</b>				
St. John's District.....	423,495.77	24,544,158.22	344,389.39	24,888,547.61
<b>Prince Edward Island:</b>				
Charlottetown District.....	140,530.25	3,768,770.17	109,998.70	3,878,768.87
<b>Nova Scotia:</b>				
Sydney District.....	7,604.71	6,156,954.60	143,391.80	6,300,346.40
Halifax District.....	320,539.78	37,474,494.98	1,700,523.81	39,175,018.79
Total.....	328,144.49	43,631,449.58	1,843,915.61	45,475,365.19
<b>New Brunswick:</b>				
Saint John District.....	157,487.48	32,794,140.48	11,786,753.12	44,580,893.60
<b>Quebec:</b>				
Quebec District.....	627,526.07	65,876,617.26	1,046,561.79	66,923,179.05
Sherbrooke District.....	111,399.00	15,784,350.55	385,021.45	16,169,372.00
Montreal District.....	25,537,244.39	663,307,831.01	9,454,586.99	672,762,418.00
Rouyn District.....	4,174.76	7,334,023.26	26,471.74	7,360,495.00
Total.....	26,280,344.22	752,302,822.08	10,912,641.97	763,215,464.05
<b>Ontario:</b>				
Ottawa District.....	2,880,940.63	141,645,979.64	10,084,325.39	151,730,305.03
Kingston District.....	199,138.61	14,583,244.34	380,500.94	14,963,745.28
Belleville District.....	348,547.98	20,582,390.19	507,737.27	21,090,127.46
Toronto District.....	17,603,721.32	807,074,010.53	12,823,689.38	819,897,699.91
Hamilton District.....	1,516,345.42	135,471,519.39	1,987,144.89	137,458,664.28
St. Catharines District.....	1,045,548.41	55,714,785.08	912,178.07	56,626,963.15
Kitchener District.....	322,234.13	46,319,084.40	1,204,244.57	47,523,328.97
London District.....	2,959,149.17	145,682,892.25	1,675,178.43	147,358,070.68
Windsor District.....	1,724,538.91	54,539,147.64	782,660.69	55,321,808.33
Sudbury District.....	297,793.58	65,960,264.49	608,787.70	66,569,052.19
Fort William District.....	172,667.76	25,257,030.07	106,983.27	25,364,013.34
Total.....	29,070,625.92	1,512,830,348.02	31,073,430.60	1,543,903,778.62
<b>Manitoba:</b>				
Winnipeg District.....	1,845,618.84	120,175,697.10	2,185,578.05	122,361,275.15
<b>Saskatchewan:</b>				
Regina District.....	436,779.77	31,870,201.91	931,846.29	32,802,048.20
Saskatoon District.....	188,417.45	20,604,640.35	806,403.07	21,411,043.42
Total.....	625,197.22	52,474,842.26	1,738,249.36	54,213,091.62
<b>Alberta:</b>				
Calgary District.....	1,289,423.24	91,319,377.11	3,677,780.04	94,997,157.15
Edmonton District.....	421,652.86	78,251,412.87	1,293,498.71	79,544,911.58
Total.....	1,711,076.10	169,570,789.98	4,971,278.75	174,542,068.73
<b>British Columbia:</b>				
Penticton District.....	92,779.90	13,508,746.52	174,023.48	13,682,770.00
Vancouver District.....	3,440,518.64	237,780,140.79	5,029,249.14	242,809,389.93
Victoria District.....	175,966.28	29,111,449.20	1,418,523.81	30,529,973.01
Total.....	3,709,264.82	280,400,336.51	6,621,796.43	287,022,132.94
<b>Yukon:</b>				
Whitehorse District.....	42,175.03	2,100,814.01	19,726.00	2,120,540.01
<b>Head Office.....</b>	119.88	26.70	—	26.70
<b>Canada.....</b>	64,334,080.02	2,994,594,195.11	71,607,757.98	3,066,201,953.09

**TABLE 3**  
**TAX COLLECTIONS BY PROVINCES**  
**1952 to 1958 Fiscal Years Inclusive**

Province	Total Tax Collections						
	1952	1953	1954	1955	1956	1957	1958
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	19,267,532	25,976,056	23,667,694	24,181,453	25,888,317	28,930,484	24,888,548
Prince Edward Island....	2,812,260	3,305,279	3,028,174	2,481,615	3,130,571	3,880,242	3,878,769
Nova Scotia.....	35,558,408	46,593,471	41,164,738	37,607,624	39,538,043	44,690,590	45,475,365
New Brunswick.....	31,116,418	34,425,033	34,334,163	28,913,994	31,522,822	35,111,075	44,580,893
Quebec.....	611,157,042	698,658,372	674,801,460	640,141,660	627,509,144	761,823,684	763,215,464
Ontario.....	1,046,968,377	1,242,324,676	1,297,787,761	1,204,268,537	1,250,064,363	1,518,992,041	1,543,903,778
Manitoba.....	90,710,410	111,255,398	111,993,299	105,345,383	104,107,626	117,109,465	122,361,275
Saskatchewan.....	34,397,747	48,015,412	58,147,234	53,389,567	39,398,992	44,536,943	54,213,092
Alberta.....	91,030,280	121,442,870	134,548,814	122,273,498	123,613,896	154,264,330	174,542,069
British Columbia.....	239,463,705	259,708,170	236,283,544	235,517,736	254,611,414	305,666,111	287,022,133
Yukon.....	1,564,123	2,255,881	2,284,218	2,844,228	2,553,070	2,238,726	2,120,540
Head Office.....	—	—	—	—	—	—	27
Totals.....	2,204,046,302	2,593,960,618	2,618,041,099	2,456,965,295	2,501,938,258	3,017,243,691	3,066,201,953
Individual General Income Tax Collections <sup>(1)</sup>							
	1952	1953	1954	1955	1956	1957	1958
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	7,117,297	10,397,984	11,681,181	12,331,538	13,235,430	14,250,228	14,628,377
Prince Edward Island....	1,301,985	1,658,995	1,605,453	1,437,912	1,634,968	1,769,329	1,709,762
Nova Scotia.....	16,568,134	21,014,883	20,514,898	20,941,823	21,625,133	23,716,944	25,963,803
New Brunswick.....	13,428,378	17,853,732	19,541,055	16,438,288	17,018,342	19,573,362	19,264,219
Quebec.....	236,480,799	286,595,444	284,079,810	285,873,287	264,863,565	335,464,093	360,711,221
Ontario.....	471,830,842	590,773,744	623,466,371	633,419,353	660,209,785	767,903,705	814,395,154
Manitoba.....	44,303,460	57,335,956	60,340,154	60,897,018	60,250,750	67,631,692	72,961,592
Saskatchewan.....	27,100,165	37,450,544	46,735,840	44,003,728	31,067,714	34,780,601	41,140,179
Alberta.....	54,895,533	74,097,267	81,027,234	79,617,434	79,290,513	95,681,639	107,301,162
British Columbia.....	101,498,857	126,196,995	127,366,015	126,941,030	136,834,172	162,485,191	174,712,816
Yukon.....	1,250,870	1,900,018	1,997,605	2,446,423	2,069,353	2,193,661	2,001,198
Head Office.....	—	—	—	—	—	—	93
Totals.....	975,776,320	1,225,275,562	1,278,355,616	1,284,347,834	1,288,099,725	1,525,450,445	1,634,789,390
Corporation General Income Tax Collections <sup>(2)</sup>							
	1952	1953	1954	1955	1956	1957	1958
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	11,454,780	14,534,071	11,291,840	11,083,049	11,878,035	13,652,389	9,492,285
Prince Edward Island....	1,336,180	1,256,215	1,235,733	795,492	825,363	1,884,970	1,918,478
Nova Scotia.....	17,879,807	23,580,703	18,343,857	14,382,751	15,373,102	18,392,590	17,339,502
New Brunswick.....	16,948,682	15,493,922	13,568,858	11,396,845	13,473,937	14,674,906	13,372,434
Quebec.....	348,799,851	387,019,329	365,386,603	326,497,484	318,894,362	370,138,324	365,311,257
Ontario.....	522,214,776	603,809,131	626,734,073	515,130,112	524,813,761	678,591,516	669,364,568
Manitoba.....	42,786,526	50,334,413	48,509,403	41,170,130	39,290,489	44,650,737	45,368,487
Saskatchewan.....	6,512,796	9,413,389	10,274,666	8,252,630	6,840,097	7,606,044	10,709,466
Alberta.....	34,147,825	44,332,857	50,742,725	38,841,294	40,415,261	53,532,482	60,558,552
British Columbia.....	130,398,016	126,876,349	100,498,128	98,704,452	108,825,314	132,512,957	101,978,255
Yukon.....	200,835	289,771	200,712	331,584	426,097	—	57,441
Totals.....	1,132,680,074	1,276,940,150	1,246,786,598	1,066,585,823	1,081,055,818	1,335,636,915	1,295,470,725

<sup>(1)</sup>Includes collections of Old Age Security Tax.

<sup>(2)</sup>Includes collections of Old Age Security Tax and Tax on Undistributed Income.



**TABLE 3—(Concluded)**  
**TAX COLLECTIONS BY PROVINCES**  
**1952 to 1958 Fiscal Years Inclusive**

Province	Non-Resident Tax Collections						
	1952	1953	1954	1955	1956	1957	1958
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	434,058	739,498	471,244	524,882	465,040	445,158	423,496
Prince Edward Island....	108,849	266,885	114,684	138,806	112,888	193,579	140,530
Nova Scotia.....	249,621	553,185	291,884	176,936	271,379	353,917	328,145
New Brunswick.....	150,498	130,642	126,571	125,615	132,471	175,492	157,487
Quebec.....	18,539,833	18,272,994	18,693,347	20,368,781	21,987,690	24,211,946	26,280,344
Ontario.....	30,151,829	28,763,395	28,916,485	34,847,467	37,321,997	43,404,944	29,070,626
Manitoba.....	2,011,165	1,849,103	1,634,580	1,445,856	1,762,768	1,999,159	1,845,619
Saskatchewan.....	141,637	151,096	187,819	174,594	203,284	623,552	625,197
Alberta.....	673,013	749,997	877,885	1,094,988	1,017,456	1,515,101	1,711,076
British Columbia.....	2,470,878	2,134,217	2,398,864	2,318,942	2,855,105	3,483,252	3,709,265
Yukon.....	85,633	63,365	47,928	46,742	45,611	41,035	42,175
Head Office.....	—	—	—	—	—	—	120
Totals.....	55,017,014	53,674,377	53,761,291	61,263,609	66,175,689	76,447,135	64,334,080
	Succession Duty Collections						
	1952	1953	1954	1955	1956	1957	1958
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	261,396	304,502	223,429	241,983	309,811	582,710	344,389
Prince Edward Island....	22,058	123,184	72,304	109,405	557,351	32,364	109,999
Nova Scotia.....	744,421	1,444,701	2,014,099	2,106,114	2,268,429	2,227,139	1,843,916
New Brunswick.....	518,153	946,737	1,097,680	953,246	898,072	687,315	11,786,753
Quebec.....	6,818,068	6,770,603	6,641,699	7,402,108	21,763,528	32,009,320	10,912,642
Ontario.....	21,402,756	18,978,406	18,670,833	20,871,606	27,718,819	29,091,876	31,073,431
Manitoba.....	1,606,921	1,735,926	1,509,163	1,832,380	2,803,619	2,827,877	2,185,578
Saskatchewan.....	642,019	1,000,383	948,909	958,615	1,287,897	1,526,746	1,738,249
Alberta.....	1,252,024	2,262,749	1,900,970	2,719,781	2,890,666	3,535,108	4,971,279
British Columbia.....	4,922,024	4,500,610	6,020,536	7,553,312	6,096,824	7,184,711	6,621,796
Yukon.....	18,145	2,728	37,972	19,479	12,010	4,030	19,726
Totals.....	38,207,985	38,070,529	39,137,594	44,768,029	66,607,026	79,709,196	71,607,758



**TABLE 4**  
**SUBDIVISION OF COLLECTIONS UNDER THE INCOME TAX ACT**  
**(For Fiscal Years Ended March 31)**

Year	General Income Tax				Non-Resident Tax	Total Income Tax
	Individuals			Corporations		
	Direct Payments	Deductions at Source	Total			
	\$	\$	\$	\$	\$	\$
1919	7,972,890	—	7,972,890	1,376,830	—	9,349,720
1920	13,195,314	—	13,195,314	7,068,426	—	20,263,740
1921	32,532,526	—	32,532,526	13,849,298	—	46,381,824
1922	39,820,597	—	39,820,597	38,863,758	—	78,684,355
1923	31,689,393	—	31,689,393	28,022,145	—	59,711,538
1924	25,657,335	—	25,657,335	28,546,693	—	54,204,028
1925	25,156,768	—	25,156,768	31,091,275	—	56,248,043
1926	23,849,475	—	23,849,475	31,722,487	—	55,571,962
1927	18,043,261	—	18,043,261	29,343,048	—	47,386,309
1928	23,222,891	—	23,222,891	33,348,156	—	56,571,047
1929	24,793,449	—	24,793,449	34,628,874	—	59,422,323
1930	27,237,502	—	27,237,502	41,783,224	—	69,020,726
1931	26,624,181	—	26,624,181	44,423,841	—	71,048,022
1932	24,772,846	—	24,772,846	36,481,554	—	61,254,400
1933	25,959,466	—	25,959,466	36,107,231	—	62,066,697
1934	29,183,715	—	29,183,715	27,385,822	4,829,635	61,399,172
1935	25,201,392	—	25,201,392	35,790,239	5,816,435	66,808,066
1936	32,983,231	—	32,983,231	42,518,971	7,207,601	82,709,803
1937	35,442,385	—	35,442,385	58,012,843	8,910,014	102,365,242
1938	40,444,839	—	40,444,839	69,768,605	10,152,088	120,365,532
1939	46,937,205	—	46,937,205	85,185,887	9,903,046	142,026,138
1940	45,406,932	—	45,406,932	77,920,002	11,121,632	134,448,566
1941	75,863,078	27,672,018	103,535,096	131,565,710	13,042,216	248,143,022
1942	189,501,796	106,636,747	296,138,543	185,835,699	28,268,775	510,243,017
1943	240,121,340	294,016,812	534,138,152	347,969,723	28,080,797	910,188,672
1944	244,427,524	569,007,604	813,435,128	311,378,714	26,943,193	1,151,757,035
1945	288,009,532	479,745,550	767,755,082	276,403,849	28,599,137	1,072,758,068
1946	280,707,540	410,878,574	691,586,114	217,833,540	28,309,619	937,729,273
1947	277,475,819	417,054,327	694,530,146	238,791,953 <sup>(1)</sup>	30,136,146	963,458,245
1948	303,966,043	355,862,172	659,828,215	364,131,114 <sup>(1)</sup>	35,889,028	1,059,848,357
1949	333,996,154	428,567,362	762,563,516	491,990,124 <sup>(1)</sup>	43,445,764	1,297,999,404
1950	342,849,594	279,132,619	621,982,213	603,193,132 <sup>(1)</sup>	47,474,846	1,272,650,191
1951	315,964,267	336,364,413	652,328,680	799,196,511 <sup>(1)</sup>	61,610,319	1,513,135,510
1952	363,176,133	612,600,187	975,776,320	1,132,680,074 <sup>(1)</sup>	55,017,014	2,163,473,408 <sup>(2)</sup>
1953	401,362,741	823,912,821	1,225,275,562	1,276,940,150 <sup>(1)</sup>	53,674,377	2,555,890,089 <sup>(2)</sup>
1954	420,307,022	858,048,594	1,278,355,616	1,246,786,598 <sup>(1)</sup>	53,761,291	2,578,903,505 <sup>(2)</sup>
1955	409,073,440	875,274,394	1,284,347,834	1,066,585,823 <sup>(1)</sup>	61,263,609	2,412,197,266 <sup>(2)</sup>
1956	375,578,911	912,520,814	1,288,099,725	1,081,055,818 <sup>(1)</sup>	66,175,689	2,435,331,232 <sup>(2)</sup>
1957	426,557,892	1,098,892,553	1,525,450,445	1,335,636,915 <sup>(1)</sup>	76,447,135	2,937,534,495 <sup>(2)</sup>
1958	432,166,254	1,202,623,136	1,634,789,390	1,295,470,725 <sup>(1)</sup>	64,334,080	2,994,594,195 <sup>(2)</sup>
Totals	6,347,232,673	10,088,810,697	16,436,043,370	13,236,685,381	860,413,486	30,533,142,237

<sup>(1)</sup> Includes collections of Tax on Undistributed Income.

<sup>(2)</sup> Includes collections of Old Age Security Tax.

**SECTION II**  
**INDIVIDUAL INCOME TAX STATISTICS**  
**1956 TAXATION YEAR**





## BASIC INFORMATION AND DEFINITIONS

**Statistical Sample and Coverage**—This section presents in Tables 1 to 10 an analysis of the tax returns filed by individuals for the 1956 taxation year. The statistics have been compiled from a sample of such returns. A more complex sample was introduced this year instead of the straight 10% sample previously in effect. Three sample ratios were used, namely 5%, 10% and 100%. The 100% ratio was used for returns reporting Total Income over certain limits. These limits were specified separately for each District Office depending upon the volume of returns received. The commonest limit was \$10,000 for T1 General returns and \$20,000 for T1 Short returns. Over the specified limits all returns were selected to be analyzed; below these limits 5% of returns were sampled on a random sampling basis (or in certain districts 10% of such returns were included in the sample). In the aggregate, the number of returns analyzed was between 6 and 7 per cent of the total number filed in the normal filing period. Some late-filed returns were omitted in order to make these data available at an early date, with the result that the statistical coverage falls short of being complete by a margin of approximately 3%. The sampling technique greatly speeds up the analysis of the large volume of returns and is believed to be accurate in overall results; in very small groups the same degree of accuracy cannot be expected as in the larger groups.

Members of the armed forces whose income consists largely of service pay and allowances are not required to file returns, due to the fact that their tax is deducted in full at the source, and hence are excluded from these statistics.

**Source of Information**—Information is extracted from T1 returns by statistical units in the various district offices and entered on mark sensing document cards in accordance with a manual of instructions. Statistics are extracted from returns subsequent to their assessment and are thus on an assessed basis. These cards are forwarded to Head Office where they are processed and the final statistics compiled. The source of all statistical items is given below.

All forms referred to are for the 1956 taxation year. Two types of individual tax return forms were in use. The T1 Short Form was used by individuals whose earned income of any amount was solely from salary, wages or pension and whose investment income, if any, was not over \$2,400. The T1 General was the form prescribed for use by all other individuals including the following: those whose earned income was not derived solely from salary, wages or pension, individuals in business as proprietors or partners, farmers, fishermen, those receiving professional fees, commissions or rents, individuals with investment income in excess of \$2,400 and those claiming foreign tax credits or capital cost allowance.

**Number of Returns** (Item 1)—This refers to the combined number of T1 General and T1 Short Form returns filed in District Offices for the taxation or calendar year 1956. Final date for filing without penalty was April 30, 1957. No cognizance is taken of second

returns filed in amendment of an original. A return is considered "taxable" when the taxpayer's total income less allowable exemptions and deductions is sufficient for a tax to be assessed thereon; otherwise a return is "non-taxable."

**Wages and Salaries** (Item 2)—The amount reported under this heading is the wage or salary income together with the value of free board and lodging and tips, gratuities and casual earnings. Taxable pension income is also included. The required information is shown under "Salaries, Wages, Allowances, Bonus, Pension" on the T1 Short Form and on page 2 of the T1 General under "Summary of Income". The figure shown is the income before any pension plan contributions have been deducted.

**Business Income** (Item 3)—The net business income is found on page 4 of the T1 General. The figure is net except in Table 10 where the gross is also shown, the gross being obtained from the taxpayer's own Profit and Loss statement.

**Professional Income** (Item 4)—This has been extracted from page 4 of the T1 General. Professional income is broadly defined as income received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified under Item 2—"Wages and Salaries". The main sources of professional income may be ascertained by examination of the professional occupations in Table 3. Professional income is shown net except in Table 10 where the gross is also shown.

**Commission Income** (Item 5)—The information for this item has been taken from page 4 of the T1 General. Commission income is shown on a net basis except in Table 10 where gross commission is also shown. From commission income, as defined here, the salesman may deduct travelling and other expenses incurred in earning the income. Sales representatives or agents who occupy their own business quarters, charge wages or office rent or expenses, are classified as business proprietors and the resulting net income is classed as "Business Income".

**Farm or Fishing Income** (Item 6)—The net farm or fishing income is found on page 4 of the T1 General. Gross farm or fishing income, also found on page 4, is shown in Table 10.

**Old Age Pension Income** (Item 7)—This item has been compiled from the amounts declared as "Old Age Security Pension" on the T1 Short Form and on page 2 of the T1 General.

**Other Earned Income** (Item 8)—This includes any other types of earned income not elsewhere classified such as royalties in respect of a work or invention of which the taxpayer is the author or inventor, and directors', executors' and miscellaneous fees. These are found mainly on Page 2 of the T1 General under Summary of Income under the sub-headings "Director's and Executor's Fees" and "Other Income."



**Earned Income** (Item 9), and **Investment Income** (Item 17)—Earned income as defined in section 32 of the Income Tax Act is reflected in Item 9, with the exception of rental income from real property which from the economic point of view is here classified under the heading "Investment Income" together with all remaining sources of income (Item 17).

**Dividends** (Item 10)—The dividends have been compiled from the amounts declared as dividends under the heading of Investment Income on the T1 Short and on Page 3 of the T1 General after deducting carrying charges and depletion, if any. Oil royalties are treated as dividends; non-taxable dividends are not included.

**Bond and Bank Interest** (Item 11)—This item represents amounts specified as bond interest or bank interest under the heading of Investment Income on page 3 of the T1 General and on the T1 Short. Interest entered under Investment Income on the T1 Short is entered under this heading unless otherwise specified. Interest on "mortgages, notes and other securities" is treated as mortgage interest.

**Rental Income** (Item 12)—The income from real estate rentals is reported on page 4 of the T1 General. The figure is net except in Table 10 where the gross is also shown.

**Mortgage Interest** (Item 13)—Mortgage interest is reported on Page 3 of the T1 General as Investment Income under the sub-heading "Other Interest". Amounts specified as mortgage interest under Investment Income on the T1 Short are included.

**Annuity Income** (Item 14)—Only the taxable annuity income as specified under Investment Income on page 3 of the T1 General is tabulated. Some annuities are wholly tax exempt and all others are exempt as to the capital element therein. Amounts identified as annuity income under Investment Income on the T1 Short are included.

**Estate Income** (Item 15)—Income from estates or trust funds, whether paid or accrued, is reported as Investment Income on the T1 Short and on Page 3 of the T1 General.

**Other Investment Income** (Item 16)—This includes all amounts declared under the sub-heading "All Other Investment Income" under Investment Income on page 3 of the T1 General. It embraces all types of taxable investment income not otherwise specified, including income from alimony and all royalties other than the types specified in Items 8 and 10 above.

**Personal Exemptions** (Item 19)—This information is taken from the amount shown under this heading on the front page of the T1 Short and on page 2 of the

T1 General. It includes the marital exemption, exemption for dependants and exemption claimed on account of age.

**Pension Fund Deductions** (Item 20)—The amount deducted from wages and salaries in respect of contributions to a registered superannuation or pension fund is shown under this heading. The totals are made up of the amounts specified as "Registered Pension Plan Contributions" on the T1 Short and on page 2 of the T1 General.

**Union Dues** (Item 21)—This item has been compiled from the amounts claimed as allowable union, professional or like dues on the T1 Short and on page 2 of the T1 General.

**Donations** (Item 22)—Charitable donations to a maximum of 10% of net income are an allowable deduction from net income if the claim is supported with receipts. The amount specified as "Charitable Donations" on page 2 of the T1 General and on the T1 Short provides this information.

**Medical Expenses** (Item 23)—The Act permits a deduction from income in respect of medical expenses which are in excess of 3% of income. Thus only the amount of expenses which exceeds 3% of income is tabulated. The maximum allowable deduction for medical expenses is \$1,500 for single persons and \$2,000 for married persons, plus \$500 for each dependant up to a total of \$2,000 for such dependants. The amounts of these deductions are obtained from the calculation of deductible medical expenses on the T1 Short and on page 2 of the T1 General.

**Other Deductions** (Item 24)—This item includes alimony and separation allowance paid out, business losses sustained in prior years, and other deductions including "away-from-home" expenses of those employed in transportation industries. These deductions are specified on the T1 Short and on page 2 of the T1 General.

**Net Taxable Income Assessed** (Item 26)—This is the amount arrived at after deducting all exemptions and allowances. The income code used for the distribution by income classes is not based upon this figure but upon the total income.

**Tax Payable** (Item 27)—This figure is the "Tax Payable" as computed on the T1 Short and on page 2 of the T1 General including the Old Age Security Tax and, where applicable, the 4% surtax on investment income in excess of \$2,400. Provincial and foreign tax credits and credits for 20% of net dividends from taxable Canadian corporations have been deducted where applicable.



## NOTES ON THE SEPARATE TABLES

**Table 1—General Statement of All Returns Tabulated—Provinces and Canada**—The most significant of the income and income tax statistics are combined into a short statement in Table 1. The taxable and non-taxable figures are shown on both a separate and consolidated basis. This and Table 10 are the only tables in which the taxable and non-taxable data are merged. The allocation of returns by provinces in this table and all other provincial tables in this Section is on the basis of the taxpayer's address without regard to the District Office in which the return was filed. The amount of the Old Age Security Tax has been calculated and deducted from the Total Tax to arrive at the Income Tax Payable.

**Table 2—Distribution by Income Classes**—In this table all returns are classified according to the size of the total income assessed. It will be noted that some returns are classified as taxable even though the income is below the minimum taxable level of \$1,000 for individuals. This seeming anomaly may arise in one of two ways. Returns filed by trustees of estates or those acting in a fiduciary capacity and returns filed by non-residents of Canada in respect of income from Canada are entitled to no personal exemption and are, consequently, taxable upon any positive amount of income. Secondly, where an individual was resident in Canada for only a portion of the taxation year he is taxed upon the income earned during his period of residence in Canada with deductions pro-rated according to the same period.

**Table 3—Distribution by Occupational Classes**—The classification of individual taxpayers by occupation is based in the main on the taxpayer's method of earning income rather than strictly on the type of work performed. Thus, a doctor or lawyer working on a salary basis is classed as an employee while only those engaged in practice for profit are listed in their professional capacity. The classification "Other Professionals" includes optometrists, osteopaths, chiropractors, entertainers, veterinarians, authors, tax consultants, investment counsellors. The large employee class has been subdivided according to whether the taxpayer is employed by a farmer, business, institution or government body. Employees of private individuals are included under the classification "All Other Employees". Business proprietors or partners, with or without employees, are subdivided according to the type of business. A proprietor who conducts two different types of business is classified to the type which has the larger gross. The classification "Estates" represents estates with accumulated income in the hands of the executor or trustee. The "Total Income" shown is the total of all net income reported by the estate, and the amount paid or payable to the beneficiaries is included with "Other Deductions".

**Table 4—Distribution by Cities or Place of Residence**—In Table 4 all taxpayers are classified according to the address given in their tax return. Cities are defined as metropolitan areas and include those adjacent suburbs which are considered part of the metropolitan area. West Vancouver is an exception to the general

rule, as it is segregated from the Vancouver metropolitan area. Coding limitations prevented the gathering of data for every city in Canada, but a number of larger centres in each province were covered. Where taxpayers reside outside the specifically covered localities, they have been shown under "All Other Areas" within the province concerned. An income breakdown appears immediately below the other data for each locality shown in this table.

**Table 5—Distribution by Counties or Census Divisions and Selected Localities**—In this table the number of taxpayers and amounts of income and tax are shown for each county or census division and for each locality which was separately tabulated regardless of the number of taxpayers. Where a tabulated locality lies within the borders of a county or census division, the figures shown for the county or census division include both the taxpayers resident in the locality and the taxpayers resident outside the locality but within the county or census division. Information regarding the locality is shown in italics immediately beneath the figure for the county or census division.

**Table 6—Income Distribution by Marital Status and Dependants**—This table provides a distribution by income of all taxpayers according to marital status for tax purposes and number of dependants. All dependants are included in this tabulation. Returns filed by estates or by persons acting in a fiduciary capacity have been classified as single with no dependants. It will be noted that a number of persons whose incomes are less than the amount of the exemptions for married persons are taxed as married. These are persons whose spouses received income in excess of \$250 but less than \$1,000.

**Table 7—Distribution by Income Classes—Provinces and Canada**—In this table the taxpayers for each province have been distributed by income classes. Taxpayers in the North West Territories are included in the Alberta figures; taxpayers resident in Yukon Territory are grouped with those in British Columbia.

**Table 8—Distribution by Occupational Classes—Provinces and Canada**—The taxpayers for each province are distributed by occupational classes in this table. The occupational classification is as described under Table 3.

**Table 9—Income Distribution by Occupational Classes**—This table shows the distribution of taxpayers within each occupational class by \$1,000 levels of income up to \$10,000; then one group each for persons receiving from \$10,000 to \$15,000; \$15,000 to \$20,000, and for persons receiving \$20,000 and over.

**Table 10—Distribution of Gross and Net Income—Provinces and Canada**—This table is presented to show the amount of gross income reported by taxpayers and to show its relation to the net income reported in the tax returns. In some instances the gross income was



not obtainable by the statistical clerks, but in each such case the net was extracted and identified as a "net" for which the corresponding gross was not available. In the final tabulation the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross for each specific type of income with the related net income within a province; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross. The amount of capital cost allowance deducted from gross incomes before arriving at net incomes during

the year has been estimated and shown for each province. Both taxable and non-taxable returns are included.

**Historical Table 1**—Yearly Record of all Taxpayers—This table presents overall annual statistics for the taxation years 1941 to 1956 inclusive, together with figures of personal income as published by the Dominion Bureau of Statistics.

**Historical Table 2**—All Taxpayers by Income Classes—In this table all taxpayers are distributed by income classes for the taxation years 1941 to 1956 inclusive.

## THE 1956 TAX STRUCTURE

The percentage rate schedule for the 1956 taxation year was slightly lower than that in effect for the 1955 taxation year, with no change in the rate of Old Age Security Tax.

The exemptions from income in respect of marital status and dependants remained the same as in effect the previous year. These are outlined below, followed by the table of rates on income in excess of personal exemptions.

Persons taxed as single—\$1,000.

Persons taxed as married—\$2,000. This exemption was reduced by the amount by which the income of the spouse exceeded \$250 until the spouse's income exceeded \$1,000 at which point both married person and spouse become taxable as single.

Additional exemption for persons 65 years of age and over—\$500.

Children eligible for family allowances—\$150. Children not eligible for family allowances—\$400.

Other dependants—the amount spent in support up to a maximum of \$150 or \$400, depending upon the family allowance status of the dependant.

### Rates of Tax—1956 (Including Old Age Security Tax)

Taxable Income	Tax		
\$ 1,000 or less	15%		
1,000	\$ 150 plus 17%	on next	\$ 1,000
2,000	320 plus 19%	on next	1,000
3,000	510 plus 17%(1)	on next	1,000
4,000	680 plus 20%	on next	2,000
6,000	1,080 plus 24%	on next	2,000
8,000	1,560 plus 28%	on next	2,000
10,000	2,120 plus 33%	on next	2,000
12,000	2,780 plus 38%	on next	3,000
15,000	3,920 plus 43%	on next	10,000
25,000	8,220 plus 48%	on next	15,000
40,000	15,420 plus 53%	on next	20,000
60,000	26,020 plus 58%	on next	30,000
90,000	43,420 plus 63%	on next	35,000
125,000	65,470 plus 68%	on next	100,000
225,000	133,470 plus 73%	on next	175,000
400,000	261,220 plus 78%	on remainder	

A surtax of 4% is levied on investment income in excess of \$2,400 or of the amount of personal exemptions, whichever is the greater.

- (1) The 2% drop in tax rate is explained by the fact that the 2% Old Age Security Tax reaches its maximum of \$60 at this point.

**TABLE 1**  
**General Statement of All Returns Tabulated—Provinces and Canada**

(All money figures in thousands of dollars)

Province	Number of Returns	Total Income	Total Exemptions and Deductions Claimed	Taxable Income	Total Tax Payable	Income Tax Payable	Old Age Security Tax Payable
<b>TAXABLE RETURNS</b>							
Newfoundland.....	49,380	\$ 169,530	\$ 95,170	\$ 74,360	\$ 13,131	\$ 11,925	\$ 1,206
Prince Edward Island.....	8,050	25,583	14,599	10,984	1,911	1,740	171
Nova Scotia.....	110,337	357,344	207,641	149,703	25,640	23,162	2,478
New Brunswick.....	83,988	277,990	160,653	117,337	20,058	18,114	1,944
Quebec.....	925,223	3,336,944	1,829,276	1,507,668	254,035	231,143	22,892
Ontario.....	1,675,506	6,312,425	2,952,506	3,359,919	617,197	564,936	52,261
Manitoba.....	186,244	651,778	337,222	314,556	56,519	51,535	4,984
Saskatchewan.....	147,599	507,544	268,643	238,901	41,188	37,255	3,933
Alberta.....	259,017	948,505	452,889	495,616	89,269	81,474	7,795
British Columbia.....	439,518	1,690,445	778,535	911,910	162,982	148,556	14,426
Yukon.....	4,029	16,091	6,067	10,024	1,765	1,602	163
Northwest Territories.....	2,111	8,524	3,336	5,188	911	827	84
Non-Residents.....	17,174	53,014	18,812	34,202	6,237	5,775	462
Canada.....	3,908,176	14,355,717	7,125,349	7,230,368	1,290,843	1,178,044	112,799
<b>NON-TAXABLE RETURNS</b>							
Newfoundland.....	36,370	\$ 44,106	\$ 70,950				
Prince Edward Island.....	5,892	7,607	11,235				
Nova Scotia.....	56,803	73,854	104,887				
New Brunswick.....	50,785	62,611	92,350				
Quebec.....	353,300	468,248	633,580				
Ontario.....	404,764	456,467	672,952				
Manitoba.....	76,701	83,312	133,021				
Saskatchewan.....	85,501	104,279	166,265				
Alberta.....	101,527	111,881	181,353				
British Columbia.....	104,968	118,402	175,822				
Yukon.....	710	597	1,097				
Northwest Territories.....	590	575	1,010				
Non-Residents.....	4,664	3,050	5,913				
Canada.....	1,282,575	1,534,989	2,250,435				
<b>ALL RETURNS</b>							
Newfoundland.....	85,750	\$ 213,636					
Prince Edward Island.....	13,942	33,190					
Nova Scotia.....	167,140	431,198					
New Brunswick.....	134,773	340,601					
Quebec.....	1,278,523	3,805,192					
Ontario.....	2,080,270	6,768,892					
Manitoba.....	262,945	735,090					
Saskatchewan.....	233,100	611,823					
Alberta.....	360,544	1,060,386					
British Columbia.....	544,486	1,808,847					
Yukon.....	4,739	16,688					
Northwest Territories.....	2,701	9,099					
Non-Residents.....	21,838	56,064					
Canada.....	5,190,751	15,890,706					

**TABLE 2**  
**Distribution by Income Classes**  
(All money figures in thousands of dollars)

		Under \$500	\$500 under \$600	\$600 under \$700	\$700 under \$800	\$800 under \$900	\$900 under \$1,000
1	Number of <b>Taxable</b> Returns.....						
	<b>Sources of Income</b>						
2	Wages and Salaries.....						
3	Business Income.....						
4	Professional Income.....						
5	Commission Income.....						
6	Farm or Fishing Income.....						
7	Old Age Pension Income.....						
8	Other Earned Income.....						
9	Total-Earned Income Assessed.....						
10	Dividends.....						
11	Bond and Bank Interest.....						
12	Rental Income.....						
13	Mortgage Interest.....						
14	Annuity Income.....						
15	Estate Income.....						
16	Other Investment Income.....						
17	Total-Investment Income Assessed.....						
18	<b>Total Income Assessed.....</b>						
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....						
20	Pension Fund Deductions.....						
21	Union Dues.....						
22	Donations.....						
23	Medical Expenses.....						
24	Other Deductions.....						
25	<b>Total Exemptions and Deductions Allowed....</b>						
26	<b>Net Taxable Income Assessed.....</b>						
27	<b>Tax Payable.....</b>						
1	Number of <b>Non-Taxable</b> Returns.....	265,854	68,323	72,538	74,668	81,054	94,036
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 65,128	\$ 32,413	\$ 40,310	\$ 46,579	\$ 57,253	\$ 72,851
3	Business Income.....	15,584	791	882	2,014	2,551	4,357
4	Professional Income.....	301	89	29	135	176	307
5	Commission Income.....	244	93	162	222	335	344
6	Farm or Fishing Income.....	14,228	1,769	2,645	3,559	4,358	6,087
7	Old Age Pension Income.....	1,543	734	962	1,167	1,111	1,268
8	Other Earned Income.....	653	30	33	87	103	57
9	Total-Earned Income Assessed.....	37,455	35,919	45,023	53,763	65,887	85,271
10	Dividends.....	750	159	184	358	471	617
11	Bond and Bank Interest.....	1,627	376	556	638	700	973
12	Rental Income.....	574	550	758	547	934	1,491
13	Mortgage Interest.....	722	122	200	189	222	241
14	Annuity Income.....	89	51	44	69	72	120
15	Estate Income.....	177	66	64	44	268	104
16	Other Investment Income.....	101	21	22	40	56	170
17	Total-Investment Income Assessed.....	4,040	1,345	1,828	1,885	2,723	3,716
18	<b>Total Income Assessed.....</b>	41,495	37,264	46,851	55,648	68,610	88,987
19	<b>Total Exemptions and Deductions Allowed.....</b>	316,847	81,009	86,692	90,845	99,474	114,271



**TABLE 2 — (Cont'd)**  
**Distribution by Income Classes**  
(All money figures in thousands of dollars)

<b>Total under \$1,000</b>	<b>\$1,000 under \$1,100</b>	<b>\$1,100 under \$1,200</b>	<b>\$1,200 under \$1,300</b>	<b>\$1,300 under \$1,400</b>	<b>\$1,400 under \$1,500</b>	<b>\$1,500 under \$1,600</b>	<b>\$1,600 under \$1,700</b>	<b>\$1,700 under \$1,800</b>	
31,421	51,219	67,263	72,293	72,303	70,756	76,475	76,905	74,115	1
\$ 16,489	\$ 50,238	\$ 71,822	\$ 84,425	\$ 90,825	\$ 95,307	\$ 110,495	\$ 117,497	\$ 119,919	2
56	1,209	1,609	1,941	2,558	2,701	1,799	2,071	2,167	3
35	30	372	347	434	308	551	646	612	4
69	226	314	311	408	440	687	484	633	5
29	799	1,097	926	826	1,315	1,061	1,394	958	6
2	10	24	33	—	18	566	783	936	7
3	18	29	35	—	17	57	28	26	8
16,683	52,530	75,267	88,018	95,051	100,106	115,216	122,903	125,251	9
138	276	512	564	617	674	808	980	1,042	10
212	318	448	387	647	616	664	963	1,024	11
507	371	599	521	443	389	928	708	992	12
40	94	110	107	209	217	163	445	373	13
3	9	41	20	69	19	54	68	103	14
26	131	120	226	106	207	360	414	427	15
12	20	31	121	59	20	60	95	152	16
938	1,219	1,861	1,946	2,150	2,142	3,037	3,673	4,113	17
17,621	53,749	77,128	89,964	97,201	102,248	118,253	126,576	129,364	18
10,044	49,663	65,971	71,458	71,799	70,845	78,178	79,322	77,228	19
31	60	180	231	253	279	324	447	534	20
18	53	110	153	175	178	212	237	266	21
38	125	1,204	1,805	2,006	2,186	2,511	2,712	2,822	22
21	34	200	416	578	687	809	929	998	23
120	49	61	76	144	152	150	245	128	24
10,272	49,984	67,726	74,139	74,955	74,327	82,184	83,892	81,976	25
7,349	3,765	9,402	15,825	22,246	27,921	36,069	42,684	47,388	26
1,189	565	1,411	2,387	3,355	4,108	5,290	6,187	6,907	27
656,473	47,036	30,891	30,415	33,917	34,382	33,438	34,445	35,632	1
\$ 314,533	\$ 35,578	\$ 23,897	\$ 24,130	\$ 29,254	\$ 31,896	\$ 34,140	\$ 37,272	\$ 41,060	2
4,990	2,767	2,485	2,795	3,604	3,296	4,093	5,520	6,090	3
435	208	120	103	102	208	53	141	109	4
1,399	299	328	402	465	468	583	641	436	5
4,190	5,063	4,135	5,153	6,131	6,851	7,103	8,113	9,223	6
6,786	1,634	1,439	1,737	1,890	1,980	1,566	1,413	1,208	7
962	103	59	109	75	175	189	221	101	8
323,315	45,652	32,463	34,429	41,521	44,874	47,727	53,321	58,227	9
2,539	437	567	381	575	458	545	552	412	10
4,870	853	778	973	1,270	1,128	866	978	1,002	11
4,854	1,230	801	1,203	1,326	2,265	1,553	1,220	1,763	12
1,696	324	356	378	569	453	435	363	423	13
446	160	108	158	97	119	154	79	110	14
724	141	131	211	209	209	238	114	101	15
411	81	115	132	89	153	124	76	174	16
15,540	3,226	2,856	3,436	4,135	4,785	3,915	3,382	3,985	17
338,855	48,878	35,319	37,865	45,656	49,659	51,642	56,703	62,212	18
789,138	73,824	58,964	61,323	70,169	71,233	72,300	76,773	80,315	19

**TABLE 2 — (Cont'd)**  
**Distribution by Income Classes**  
(All money figures in thousands of dollars)

		\$1,800 under \$1,900	\$1,900 under \$2,000	Total \$1,000 under \$2,000	\$2,000 under \$2,100	\$2,100 under \$2,200	\$2,200 under \$2,300
1	Number of <b>Taxable</b> Returns.....	78,977	77,242	717,548	85,944	84,634	88,293
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 135,308	\$ 138,186	\$1,014,022	\$ 161,790	\$ 166,328	\$ 178,634
3	Business Income.....	2,238	3,311	21,604	4,783	5,106	8,233
4	Professional Income.....	504	567	4,370	723	473	673
5	Commission Income.....	606	758	4,867	1,113	1,191	1,345
6	Farm or Fishing Income.....	1,099	1,578	11,054	1,918	2,563	2,718
7	Old Age Pension Income.....	1,086	809	4,266	715	886	759
8	Other Earned Income.....	28	2	242	60	74	34
9	Total-Earned Income Assessed.....	140,869	145,211	1,060,425	171,102	176,621	192,396
10	Dividends.....	1,329	1,433	8,234	1,013	1,411	1,187
11	Bond and Bank Interest.....	1,283	1,124	7,474	1,064	1,410	1,293
12	Rental Income.....	1,122	1,368	7,440	1,377	1,144	1,775
13	Mortgage Interest.....	471	314	2,503	488	258	666
14	Annuity Income.....	134	158	674	174	98	120
15	Estate Income.....	280	594	2,865	499	474	587
16	Other Investment Income.....	162	19	739	85	174	234
17	Total-Investment Income Assessed.....	4,781	5,010	29,929	4,700	4,969	5,862
18	<b>Total Income Assessed.....</b>	<b>145,650</b>	<b>150,221</b>	<b>1,090,354</b>	<b>175,802</b>	<b>181,590</b>	<b>198,258</b>
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	83,246	81,535	729,245	98,047	101,596	111,090
20	Pension Fund Deductions.....	792	925	4,026	1,171	1,287	1,466
21	Union Dues.....	291	323	1,998	375	377	428
22	Donations.....	3,113	2,979	21,463	3,293	3,267	3,731
23	Medical Expenses.....	1,179	1,086	6,915	1,285	1,368	1,340
24	Other Deductions.....	186	144	1,336	177	265	234
25	<b>Total Exemptions and Deductions Allowed....</b>	<b>88,807</b>	<b>86,992</b>	<b>764,983</b>	<b>104,348</b>	<b>108,160</b>	<b>118,289</b>
26	<b>Net Taxable Income Assessed.....</b>	<b>56,843</b>	<b>63,229</b>	<b>325,371</b>	<b>71,454</b>	<b>73,430</b>	<b>79,969</b>
27	<b>Tax Payable.....</b>	<b>8,258</b>	<b>9,192</b>	<b>47,660</b>	<b>10,444</b>	<b>10,776</b>	<b>11,861</b>
1	Number of <b>Non-Taxable</b> Returns.....	41,290	44,195	365,641	38,770	37,419	32,239
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 51,012	\$ 55,259	\$ 363,498	\$ 52,756	\$ 53,362	\$ 47,430
3	Business Income.....	8,601	11,677	50,928	11,389	11,399	9,337
4	Professional Income.....	332	379	1,754	130	188	302
5	Commission Income.....	1,260	1,268	6,149	1,257	1,202	1,311
6	Farm or Fishing Income.....	10,361	12,029	74,162	9,691	9,874	9,277
7	Old Age Pension Income.....	1,006	1,026	14,900	815	973	977
8	Other Earned Income.....	135	99	1,267	93	74	261
9	Total-Earned Income Assessed.....	72,707	81,737	512,658	76,131	77,072	68,895
10	Dividends.....	365	347	4,640	417	283	325
11	Bond and Bank Interest.....	806	761	9,414	740	645	518
12	Rental Income.....	1,358	2,194	14,912	1,343	1,573	1,670
13	Mortgage Interest.....	493	581	4,376	468	372	533
14	Annuity Income.....	96	39	1,120	29	95	109
15	Estate Income.....	140	49	1,542	23	52	166
16	Other Investment Income.....	189	286	1,420	70	107	160
17	Total-Investment Income Assessed.....	3,447	4,257	37,424	3,090	3,127	3,481
18	<b>Total Income Assessed.....</b>	<b>76,154</b>	<b>85,994</b>	<b>550,082</b>	<b>79,221</b>	<b>80,199</b>	<b>72,376</b>
19	<b>Total Exemptions and Deductions Allowed.....</b>	<b>93,158</b>	<b>100,379</b>	<b>758,438</b>	<b>90,705</b>	<b>90,245</b>	<b>80,214</b>



**TABLE 12 — (Cont'd)**  
**Distribution by Income Classes**  
(All money figures in thousands of dollars)

\$2,300 under \$2,400	\$2,400 under \$2,500	\$2,500 under \$2,600	\$2,600 under \$2,700	\$2,700 under \$2,800	\$2,800 under \$2,900	\$2,900 under \$3,000	Total \$2,000 under \$3,000	\$3,000 under \$3,100	
95,767	95,319	100,020	107,142	111,084	112,401	113,226	993,830	108,355	1
\$ 203,518	\$ 211,607	\$ 228,832	\$ 255,835	\$ 278,534	\$ 289,319	\$ 303,494	\$ 2,277,890	\$ 301,030	2
9,022	8,599	11,425	11,128	11,778	13,442	11,900	95,415	11,410	3
1,107	510	1,078	825	835	875	1,031	8,130	1,804	4
1,346	1,560	1,985	2,735	1,895	2,735	3,736	19,640	2,610	5
3,205	4,122	3,486	5,279	4,789	5,188	4,532	37,796	4,889	6
919	899	1,135	1,076	906	1,166	1,144	9,604	1,027	7
140	90	154	109	65	82	225	1,035	108	8
219,257	227,387	248,095	276,987	298,802	312,807	326,062	2,449,510	322,878	9
1,368	1,427	1,218	1,368	1,551	1,392	1,927	13,862	1,532	10
1,267	1,379	1,585	1,267	1,435	1,845	1,883	14,429	1,546	11
1,156	1,515	2,241	1,721	1,540	1,861	1,612	15,942	1,848	12
570	667	611	675	716	834	738	6,224	801	13
159	150	117	250	204	293	156	1,721	104	14
456	427	423	625	360	505	853	5,211	595	15
328	124	238	370	314	250	228	2,347	597	16
5,304	5,689	6,433	6,276	6,120	6,980	7,397	59,736	7,023	17
224,561	233,076	254,528	283,263	304,922	319,787	333,459	2,509,246	329,901	18
128,099	132,072	145,014	165,737	176,283	184,994	189,267	1,432,197	186,268	19
1,567	1,825	2,362	2,409	3,550	3,536	4,377	23,550	4,250	20
493	535	613	685	834	935	1,006	6,282	997	21
4,222	4,508	4,973	5,784	6,010	6,415	6,765	48,969	6,702	22
1,653	1,731	1,980	2,266	2,496	3,021	3,342	20,483	3,655	23
320	420	368	462	448	449	477	3,619	661	24
136,354	141,091	155,310	177,343	189,621	199,350	205,234	1,535,100	202,533	25
88,207	91,985	99,218	105,920	115,301	120,437	128,225	974,146	127,368	26
13,219	13,747	14,941	16,013	17,505	18,380	19,473	146,359	19,398	27
28,707	26,104	19,599	16,962	14,454	9,795	7,501	231,550	6,521	1
\$ 46,154	\$ 42,480	\$ 35,308	\$ 32,322	\$ 29,432	\$ 22,102	\$ 17,232	\$ 378,579	\$ 15,871	2
9,410	9,349	6,466	4,987	4,405	3,192	2,021	71,956	1,931	3
238	184	102	217	108	93	—	1,562	5	4
1,231	1,387	709	996	545	232	267	9,136	463	5
6,681	6,730	4,683	4,202	3,495	1,448	1,539	57,620	898	6
777	873	409	276	193	132	160	5,585	90	7
77	143	51	138	96	44	7	985	40	8
64,568	61,146	47,728	43,138	38,274	27,243	21,226	525,423	19,288	9
203	272	246	121	83	137	155	2,241	98	10
506	358	356	315	122	137	98	3,795	95	11
1,319	1,360	1,114	979	924	286	326	10,893	173	12
363	271	308	180	135	55	204	2,889	61	13
103	92	28	18	49	1	6	531	12	14
94	122	17	50	2	—	32	559	91	15
131	121	47	—	47	—	19	700	6	16
2,719	2,596	2,116	1,663	1,362	616	840	21,608	536	17
67,287	63,742	49,844	44,801	39,636	27,859	22,066	547,031	19,824	18
73,195	68,638	53,221	47,988	42,277	29,491	23,505	599,479	20,938	19



**TABLE 2 — (Cont'd)**  
**Distribution by Income Classes**  
(All money figures in thousands of dollars)

		\$3,100 under \$3,200	\$3,200 under \$3,300	\$3,300 under \$3,400	\$3,400 under \$3,500	\$3,500 under \$3,600	\$3,600 under \$3,700
1	Number of <b>Taxable</b> Returns.....	112,456	112,897	106,822	104,257	101,213	101,102
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 323,378	\$ 338,384	\$ 330,070	\$ 330,749	\$ 332,268	\$ 343,013
3	Business Income.....	13,615	12,878	12,181	13,408	11,367	10,246
4	Professional Income.....	653	912	1,455	1,018	675	862
5	Commission Income.....	2,906	3,151	2,583	4,227	3,744	3,433
6	Farm or Fishing Income.....	4,582	4,290	3,883	2,901	3,649	3,586
7	Old Age Pension Income.....	947	764	814	708	630	620
8	Other Earned Income.....	125	117	125	59	142	58
9	Total-Earned Income Assessed.....	346,206	360,496	351,111	353,070	352,475	361,818
10	Dividends.....	2,065	1,394	1,714	1,600	1,498	1,377
11	Bond and Bank Interest.....	1,753	1,523	1,401	1,336	1,531	1,351
12	Rental Income.....	1,817	1,650	1,551	1,417	1,475	1,841
13	Mortgage Interest.....	650	482	593	603	749	803
14	Annuity Income.....	174	192	154	149	153	96
15	Estate Income.....	583	618	596	552	666	874
16	Other Investment Income.....	412	101	285	372	260	276
17	Total-Investment Income Assessed.....	7,454	5,960	6,294	6,029	6,332	6,618
18	<b>Total Income Assessed</b> .....	353,660	366,456	357,405	359,099	358,807	368,436
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	195,900	201,993	193,509	191,703	188,713	192,897
20	Pension Fund Deductions.....	5,004	5,422	5,536	5,895	5,830	6,341
21	Union Dues.....	1,149	1,261	1,279	1,302	1,361	1,357
22	Donations.....	7,130	7,423	7,445	7,840	7,510	7,478
23	Medical Expenses.....	3,760	4,017	4,157	4,486	4,885	4,525
24	Other Deductions.....	772	976	937	830	1,050	974
25	<b>Total Exemptions and Deductions Allowed</b> ....	213,715	221,092	212,863	212,056	209,349	213,572
26	<b>Net Taxable Income Assessed</b> .....	139,945	145,364	144,542	147,043	149,458	154,864
27	<b>Tax Payable</b> .....	21,285	22,357	22,305	22,768	23,126	24,008
1	Number of <b>Non-Taxable</b> Returns.....	5,061	3,890	2,990	2,171	<b>Income Classes Not Shown Separately Over \$3,500</b>	
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 12,884	\$ 10,461	\$ 8,429	\$ 5,851		
3	Business Income.....	1,432	780	573	619		
4	Professional Income.....	—	74	—	—		
5	Commission Income.....	146	195	—	104		
6	Farm or Fishing Income.....	1,048	725	705	614		
7	Old Age Pension Income.....	46	58	41	51		
8	Other Earned Income.....	22	12	33	—		
9	Total-Earned Income Assessed.....	15,578	12,305	9,781	7,239		
10	Dividends.....	25	19	14	3		
11	Bond and Bank Interest.....	57	57	43	45		
12	Rental Income.....	195	148	146	177		
13	Mortgage Interest.....	9	53	5	7		
14	Annuity Income.....	44	—	—	1		
15	Estate Income.....	—	9	—	—		
16	Other Investment Income.....	4	24	—	—		
17	Total-Investment Income Assessed.....	334	310	208	233		
18	<b>Total Income Assessed</b> .....	15,912	12,615	9,989	7,472		
19	<b>Total Exemptions and Deductions Allowed</b> .....	16,774	13,326	10,532	7,830		

**TABLE 2 — (Cont'd)**  
**Distribution by Income Classes**  
(All money figures in thousands of dollars)

\$3,700 under \$3,800	\$3,800 under \$3,900	\$3,900 under \$4,000	Total \$3,000 under \$4,000	\$4,000 under \$4,100	\$4,100 under \$4,200	\$4,200 under \$4,300	\$4,300 under \$4,400	\$4,400 under \$4,500	
94,603	88,160	85,584	1,015,449	77,527	77,025	69,542	61,334	59,263	1
\$ 327,191	\$ 312,539	\$ 312,324	\$3,250,947	\$ 287,365	\$ 294,060	\$ 270,839	\$ 243,445	\$ 239,815	2
12,216	11,220	9,734	118,276	11,555	11,293	10,830	10,142	10,617	3
1,755	1,067	1,303	11,504	815	854	1,164	1,457	1,673	4
2,977	4,350	3,153	33,135	3,112	4,344	3,310	4,258	3,071	5
3,716	3,406	4,191	39,092	4,155	2,914	2,678	2,602	2,077	6
530	561	622	7,222	456	457	344	338	350	7
108	130	153	1,125	146	38	210	160	211	8
348,493	333,273	331,480	3,461,301	307,604	313,960	289,375	262,402	257,814	9
1,245	1,429	1,527	15,380	1,472	1,358	1,552	922	1,550	10
1,301	1,182	1,429	14,353	979	1,467	1,324	1,097	1,136	11
1,372	1,414	1,656	16,041	2,076	1,015	1,995	1,029	1,603	12
639	678	409	6,407	578	822	399	323	744	13
148	33	64	1,267	199	128	49	137	35	14
814	799	634	6,731	435	247	338	465	404	15
303	145	325	3,076	189	220	149	49	68	16
5,822	5,680	6,044	63,255	5,928	5,257	5,806	4,022	5,540	17
354,315	338,953	337,524	3,524,556	313,532	319,217	295,181	266,424	263,354	18
181,088	170,062	165,799	1,867,931	152,756	152,749	140,003	123,919	118,957	19
6,764	5,960	5,960	56,961	5,482	5,577	5,217	4,830	4,877	20
1,389	1,291	1,255	12,641	1,181	1,197	1,065	960	905	21
7,766	7,122	6,813	73,229	6,251	6,228	5,981	5,292	5,026	22
4,319	4,193	4,487	42,485	3,701	3,778	3,432	3,143	3,055	23
949	863	1,008	9,021	979	1,006	1,089	1,037	905	24
202,275	189,491	185,322	2,062,268	170,350	170,535	156,787	139,181	133,725	25
152,040	149,462	152,202	1,462,288	143,182	148,682	138,394	127,243	129,629	26
23,619	23,364	23,896	226,126	22,518	23,524	21,880	20,349	20,548	27
			26,615						1
			\$ 71,410						2
			6,696						3
			259						4
			1,275						5
			5,295						6
			295						7
			118						8
			85,348						9
			503						10
			364						11
			1,173						12
			273						13
			60						14
			108						15
			41						16
			2,522						17
			87,870						18
			92,283						19

**TABLE 2 — (Cont'd)**  
**Distribution by Income Classes**  
(All money figures in thousands of dollars)

		\$4,500 under \$4,600	\$4,600 under \$4,700	\$4,700 under \$4,800	\$4,800 under \$4,900	\$4,900 under \$5,000	Total \$4,000 under \$5,000
1	Number of <b>Taxable</b> Returns.....	54,284	49,576	44,683	41,599	38,329	573,162
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 220,737	\$ 206,028	\$ 191,434	\$ 179,205	\$ 169,107	\$ 2,302,034
3	Business Income.....	11,369	10,766	7,689	10,732	9,386	104,379
4	Professional Income.....	1,485	993	1,496	1,192	1,045	12,174
5	Commission Income.....	4,166	3,518	3,835	3,064	3,235	35,913
6	Farm or Fishing Income.....	2,967	3,041	2,023	2,529	2,624	27,612
7	Old Age Pension Income.....	410	355	236	310	184	3,440
8	Other Earned Income.....	101	202	139	20	208	1,432
9	Total-Earned Income Assessed.....	241,235	224,903	206,852	197,052	185,789	2,486,984
10	Dividends.....	1,546	1,182	1,575	1,061	687	12,906
11	Bond and Bank Interest.....	1,098	1,031	1,243	1,036	769	11,180
12	Rental Income.....	1,511	1,431	1,203	1,050	1,232	14,146
13	Mortgage Interest.....	392	723	384	524	368	5,257
14	Annuity Income.....	56	69	123	143	45	983
15	Estate Income.....	645	769	472	456	482	4,714
16	Other Investment Income.....	154	138	134	138	156	1,395
17	Total-Investment Income Assessed.....	5,402	5,343	5,134	4,408	3,739	50,581
18	<b>Total Income Assessed</b> .....	246,637	230,246	211,986	201,460	189,528	2,537,565
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	110,122	100,691	90,236	85,609	78,667	1,153,710
20	Pension Fund Deductions.....	4,188	3,890	4,174	3,578	3,437	45,250
21	Union Dues.....	793	739	647	565	581	8,633
22	Donations.....	4,676	4,172	3,917	3,967	3,330	48,838
23	Medical Expenses.....	2,803	2,366	2,153	2,510	2,229	29,170
24	Other Deductions.....	1,181	977	1,066	866	1,078	10,184
25	<b>Total Exemptions and Deductions Allowed</b> ....	123,763	112,835	102,193	97,095	89,322	1,295,785
26	<b>Net Taxable Income Assessed</b> .....	122,874	117,411	109,793	104,365	100,206	1,241,780
27	<b>Tax Payable</b> .....	19,518	18,934	17,639	16,731	16,419	198,060
1	Number of <b>Non-Taxable</b> Returns.....						
	<b>Sources of Income</b>						
2	Wages and Salaries.....						
3	Business Income.....						
4	Professional Income.....						
5	Commission Income.....						
6	Farm or Fishing Income.....						
7	Old Age Pension Income.....						
8	Other Earned Income.....						
9	Total-Earned Income Assessed.....						
10	Dividends.....						
11	Bond and Bank Interest.....						
12	Rental Income.....						
13	Mortgage Interest.....						
14	Annuity Income.....						
15	Estate Income.....						
16	Other Investment Income.....						
17	Total-Investment Income Assessed.....						
18	<b>Total Income Assessed</b> .....						
19	<b>Total Exemptions and Deductions Allowed</b> .....						



**TABLE 2 — (Cont'd)**  
**Distribution by Income Classes**

(All money figures in thousands of dollars)

\$5,000 under \$6,000	\$6,000 under \$7,000	\$7,000 under \$8,000	\$8,000 under \$9,000	\$9,000 under \$10,000	Total \$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$25,000	
251,679	119,392	60,634	35,652	23,447	490,804	48,968	17,504	7,376	1
\$ 1,192,484	\$ 618,685	\$ 336,278	\$ 200,617	\$ 126,687	\$ 2,474,750	\$ 305,641	\$ 138,185	\$ 65,457	2
72,568	64,150	49,865	42,274	38,292	267,149	101,937	48,423	25,193	3
12,960	14,989	14,515	15,262	17,984	75,710	68,170	49,574	32,862	4
26,947	21,267	15,532	13,021	11,875	88,641	24,922	10,950	5,340	5
17,017	14,667	7,980	4,095	5,437	49,196	9,766	2,668	1,259	6
1,763	1,122	759	510	377	4,531	1,061	385	201	7
952	987	605	699	590	3,834	2,349	1,739	1,098	8
1,324,691	735,867	425,534	276,478	201,242	2,963,811	513,846	251,924	131,410	9
11,727	9,197	9,910	9,162	7,552	47,548	28,122	19,472	14,334	10
8,079	5,268	4,579	3,766	2,956	24,648	10,163	6,249	4,048	11
11,017	8,733	5,526	5,408	4,994	35,679	14,666	8,348	5,471	12
3,734	3,878	1,708	2,688	1,980	13,988	6,380	3,807	2,457	13
531	282	264	209	144	1,429	588	301	187	14
4,336	4,074	3,074	2,133	2,218	15,836	10,850	7,019	4,611	15
1,342	711	391	1,043	534	4,021	1,775	1,437	1,060	16
40,766	32,143	25,452	24,409	20,378	143,149	72,544	46,633	32,168	17
1,365,457	768,010	450,986	300,887	221,620	3,106,960	586,390	298,557	163,578	18
521,098	254,165	129,938	77,025	50,967	1,033,192	106,780	37,951	15,712	19
27,079	15,362	8,292	4,739	3,115	58,587	6,597	2,809	1,228	20
3,730	1,542	580	250	137	6,240	191	48	13	21
23,806	13,782	7,987	5,279	4,084	54,938	11,707	6,454	3,775	22
13,786	7,377	4,101	2,259	1,388	28,911	3,541	1,473	654	23
9,665	5,558	2,382	1,806	1,023	20,434	2,837	1,844	1,324	24
599,164	297,786	153,280	91,358	60,714	1,202,302	131,653	50,579	22,706	25
766,293	470,224	297,706	209,529	160,906	1,904,658	454,737	247,978	140,872	26
125,086	77,629	49,707	35,415	28,245	316,082	88,281	59,259	38,592	27
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**TABLE 2 — (Concluded)**  
**Distribution by Income Classes**  
(All money figures in thousands of dollars)

		<b>Total \$10,000 under \$25,000</b>	<b>\$25,000 under \$50,000</b>	<b>\$50,000 under \$100,000</b>	<b>\$100,000 and over</b>	<b>Total \$25,000 and over</b>	<b>Grand Total</b>
1	Number of <b>Taxable</b> Returns.....	73,848	9,598	2,084	432	12,114	3,908,176
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 509,283	\$ 126,404	\$ 47,386	\$ 13,321	\$ 187,111	\$12,032,525
3	Business Income.....	175,552	40,536	18,699	14,501	73,736	856,167
4	Professional Income.....	150,606	59,277	16,819	4,195	80,291	342,820
5	Commission Income.....	41,212	7,763	2,036	607	10,406	233,883
6	Farm or Fishing Income.....	13,694	1,087	306	38	1,355	179,826
7	Old Age Pension Income.....	1,647	337	92	23	452	31,164
8	Other Earned Income.....	5,186	2,847	2,247	2,073	7,167	20,026
9	Total-Earned Income Assessed.....	897,180	238,251	87,585	34,682	360,518	13,696,411
10	Dividends.....	61,928	37,802	26,855	17,899	82,556	242,552
11	Bond and Bank Interest.....	20,460	9,088	5,321	2,564	16,973	109,730
12	Rental Income.....	28,485	9,802	4,488	649	14,939	133,179
13	Mortgage Interest.....	12,643	5,141	2,156	1,515	8,812	55,874
14	Annuity Income.....	1,077	369	209	30	608	7,763
15	Estate Income.....	22,480	12,971	7,630	6,550	27,151	85,013
16	Other Investment Income.....	4,272	2,936	2,391	4,006	9,333	25,195
17	Total-Investment Income Assessed.....	151,345	78,109	49,050	33,213	160,372	659,306
18	<b>Total Income Assessed</b> .....	1,048,525	316,360	136,635	67,895	520,890	14,355,717
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	160,443	19,952	3,991	772	24,715	6,411,476
20	Pension Fund Deductions.....	10,633	2,177	646	195	3,018	202,055
21	Union Dues.....	253	16	3	1	20	36,083
22	Donations.....	21,936	7,965	4,038	2,784	14,787	284,200
23	Medical Expenses.....	5,668	900	219	24	1,143	134,797
24	Other Deductions.....	6,005	2,756	2,418	846	6,020	56,738
25	<b>Total Exemptions and Deductions Allowed</b> ...	204,938	33,766	11,315	4,622	49,703	7,125,349
26	<b>Net Taxable Income Assessed</b> .....	843,587	282,594	125,320	63,273	471,187	7,230,368
27	<b>Tax Payable</b> .....	186,132	90,585	48,594	30,056	169,235	1,290,843
1	Number of <b>Non-Taxable</b> Returns.....						1,282,575
	<b>Sources of Income</b>						
2	Wages and Salaries.....						\$ 1,134,851
3	Business Income.....						126,122
4	Professional Income.....						4,019
5	Commission Income.....						18,283
6	Farm or Fishing Income.....						142,904
7	Old Age Pension Income.....						27,615
8	Other Earned Income.....						3,354
9	Total-Earned Income Assessed.....						1,457,148
10	Dividends.....						9,989
11	Bond and Bank Interest.....						18,499
12	Rental Income.....						32,318
13	Mortgage Interest.....						9,359
14	Annuity Income.....						2,155
15	Estate Income.....						2,938
16	Other Investment Income.....						2,583
17	Total-Investment Income Assessed.....						77,841
18	<b>Total Income Assessed</b> .....						1,534,989
19	Total Exemptions and Deductions Allowed.....						2,250,435

**TABLE 3**  
**Distribution by Occupational Classes**

(All money figures in thousands of dollars)

		<b>Farmers</b>	<b>Fisher- men</b>	<b>Account- ants</b>	<b>Medical Doctors and Surgeons</b>	<b>Dentists</b>	<b>Lawyers and Notaries</b>
1	Number of <b>Taxable</b> Returns.....	54,772	4,058	3,071	11,868	4,296	6,142
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 17,985	\$ 2,178	\$ 1,722	\$ 6,165	\$ 808	\$ 3,923
3	Business Income.....	1,926	65	490	860	233	864
4	Professional Income.....	245	—	26,527	139,815	36,658	64,986
5	Commission Income.....	547	—	25	1	13	108
6	Farm or Fishing Income.....	161,264	15,363	<b>1</b>	<b>123</b>	<b>6</b>	<b>1</b>
7	Old Age Pension Income.....	1,821	3	57	220	37	126
8	Other Earned Income.....	753	20	180	243	33	1,304
9	Total-Earned Income Assessed.....	184,541	17,629	29,000	147,181	37,776	71,310
10	Dividends.....	2,149	55	816	3,612	761	2,542
11	Bond and Bank Interest.....	4,501	101	270	2,023	462	893
12	Rental Income.....	3,170	12	94	721	242	742
13	Mortgage Interest.....	2,336	97	190	731	287	1,336
14	Annuity Income.....	70	1	9	102	53	27
15	Estate Income.....	323	15	109	288	36	380
16	Other Investment Income.....	345	4	39	259	35	261
17	Total-Investment Income Assessed.....	12,894	285	1,527	7,736	1,876	6,181
18	<b>Total Income Assessed</b> .....	197,435	17,914	30,527	154,917	39,652	77,491
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	107,655	7,574	6,456	26,614	9,125	12,622
20	Pension Fund Deductions.....	174	4	40	181	19	50
21	Union Dues.....	37	36	3	37	11	19
22	Donations.....	3,369	61	769	3,955	898	2,280
23	Medical Expenses.....	1,896	86	243	359	176	385
24	Other Deductions.....	886	74	106	458	74	292
25	<b>Total Exemptions and Deductions Allowed</b> ....	114,017	7,835	7,617	31,604	10,303	15,648
26	<b>Net Taxable Income Assessed</b> .....	83,418	10,079	22,910	123,313	29,349	61,843
27	<b>Tax Payable</b> .....	13,693	1,794	5,778	32,392	6,238	17,844
1	Number of <b>Non-Taxable</b> Returns.....	146,195	3,381	341	520	160	380
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 16,330	\$ 752	\$ 21	\$ 112	\$ 26	\$ 93
3	Business Income.....	1,012	37	89	—	—	—
4	Professional Income.....	5	—	573	456	133	374
5	Commission Income.....	365	—	—	—	—	—
6	Farm or Fishing Income.....	140,431	4,086	—	—	—	—
7	Old Age Pension Income.....	3,916	48	19	48	19	9
8	Other Earned Income.....	1,004	6	—	—	—	—
9	Total-Earned Income Assessed.....	163,063	4,929	702	616	178	476
10	Dividends.....	1,031	10	6	89	—	—
11	Bond and Bank Interest.....	3,949	43	1	17	8	8
12	Rental Income.....	3,168	5	—	<b>1</b>	—	30
13	Mortgage Interest.....	1,726	—	9	24	—	—
14	Annuity Income.....	57	—	—	5	—	—
15	Estate Income.....	257	—	—	9	—	1
16	Other Investment Income.....	299	—	—	2	—	—
17	Total-Investment Income Assessed.....	10,487	58	16	145	8	39
18	<b>Total Income Assessed</b> .....	173,550	4,987	718	761	186	515
19	<b>Total Exemptions and Deductions Allowed</b> .....	319,183	7,070	859	1,052	279	750



**TABLE 3 — (Cont'd)**  
**Distribution by Occupational Classes**  
(All money figures in thousands of dollars)

		Consulting Engineers and Architects	Nurses	Other Pro- fessionals	<b>Total Pro- fessionals</b>	Employees of Farmers	Employees of Businesses
1	Number of <b>Taxable</b> Returns.....	2,097	3,826	7,702	39,002	3,337	2,871,219
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 1,901	\$ 1,891	\$ 4,072	\$ 20,482	\$ 6,215	\$ 9,870,974
3	Business Income.....	765	—	748	3,961	14	5,655
4	Professional Income.....	23,906	5,498	37,111	334,501	—	1,984
5	Commission Income.....	6	—	37	190	64	13,374
6	Farm or Fishing Income.....	19	3	3	112	187	102
7	Old Age Pension Income.....	59	38	107	645	29	9,980
8	Other Earned Income.....	156	—	107	2,023	26	7,626
9	Total-Earned Income Assessed.....	26,812	7,430	42,179	361,690	6,535	9,909,695
10	Dividends.....	940	91	625	9,387	109	56,942
11	Bond and Bank Interest.....	375	127	450	4,599	56	30,060
12	Rental Income.....	218	34	351	2,402	77	17,633
13	Mortgage Interest.....	82	14	302	2,941	10	9,302
14	Annuity Income.....	16	16	82	306	—	1,701
15	Estate Income.....	125	—	91	1,029	16	4,922
16	Other Investment Income.....	36	32	48	709	1	4,700
17	Total-Investment Income Assessed.....	1,792	314	1,949	21,373	269	125,260
18	<b>Total Income Assessed</b> .....	28,604	7,744	44,128	383,063	6,804	10,034,955
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	4,368	4,200	13,772	77,156	4,446	4,671,250
20	Pension Fund Deductions.....	40	7	104	441	8	124,101
21	Union Dues.....	11	50	25	154	2	29,854
22	Donations.....	674	179	978	9,734	56	192,034
23	Medical Expenses.....	166	73	341	1,743	60	93,534
24	Other Deductions.....	130	38	275	1,375	25	36,381
25	<b>Total Exemptions and Deductions Allowed</b> ....	5,389	4,547	15,495	90,603	4,597	5,147,154
26	<b>Net Taxable Income Assessed</b> .....	23,215	3,197	28,633	292,460	2,207	4,887,801
27	<b>Tax Payable</b> .....	6,946	477	5,846	75,521	332	831,142
1	Number of <b>Non-Taxable</b> Returns.....	181	1,000	1,720	4,302	3,860	886,021
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 34	\$ 317	\$ 260	\$ 862	\$ 4,476	\$ 881,650
3	Business Income.....	—	—	34	122	4	36
4	Professional Income.....	123	536	1,520	3,714	—	27
5	Commission Income.....	—	—	—	—	19	409
6	Farm or Fishing Income.....	—	—	3	3	448	1,951
7	Old Age Pension Income.....	—	13	44	153	38	4,485
8	Other Earned Income.....	—	—	25	25	1	173
9	Total-Earned Income Assessed.....	157	866	1,886	4,879	4,978	884,829
10	Dividends.....	9	3	34	141	—	873
11	Bond and Bank Interest.....	—	28	40	103	44	2,048
12	Rental Income.....	63	26	16	133	38	1,012
13	Mortgage Interest.....	1	—	14	50	5	265
14	Annuity Income.....	—	—	15	20	—	120
15	Estate Income.....	—	3	—	13	—	81
16	Other Investment Income.....	—	—	—	2	—	587
17	Total-Investment Income Assessed.....	73	60	119	462	87	4,986
18	<b>Total Income Assessed</b> .....	230	926	2,005	5,341	5,065	889,815
19	<b>Total Exemptions and Deductions Allowed</b> .....	481	1,178	3,046	7,645	6,739	1,258,269

**TABLE 3 — (Cont'd)**  
**Distribution by Occupational Classes**

(All money figures in thousands of dollars)

Employees of Institutions	Teachers and Professors	Federal Govern- ment Employees	Provincial Govern- ment Employees	Municipal Govern- ment Employees	Unclassi- fied Employees	Total Employees	Sales- men	Forestry Operators	
106,791	88,666	155,892	108,775	101,942	35,814	3,472,436	46,318	3,943	1
\$ 255,670	\$ 303,418	\$ 523,528	\$ 358,366	\$ 351,458	\$ 96,596	\$ 11,766,224	\$ 21,426	\$ 2,439	2
69	124	166	114	124	42	6,308	1,256	18,957	3
489	506	263	344	153	200	3,939	79	6	4
62	182	97	113	392	183	14,466	210,981	21	5
25	48	86	3	22	13	334	300	50	6
680	156	322	563	498	241	12,470	361	23	7
150	322	139	291	154	202	8,911	419	27	8
257,095	304,660	524,601	359,788	352,801	97,477	11,812,652	234,222	21,523	9
1,177	1,967	2,023	1,006	488	507	64,219	2,586	143	10
1,348	2,082	1,765	1,439	942	661	38,353	1,306	134	11
281	384	1,152	543	600	128	20,798	1,057	52	12
210	250	298	229	126	56	10,480	1,017	72	13
190	119	116	80	130	130	2,467	126	—	14
319	351	494	307	108	64	6,581	312	4	15
265	158	107	227	182	166	5,806	97	12	16
3,790	5,311	5,955	3,831	2,576	1,712	148,704	6,501	417	17
260,885	309,971	530,556	363,619	355,377	99,189	11,961,356	240,723	21,940	18
133,064	120,180	255,052	173,590	182,166	53,003	5,592,750	91,881	8,191	19
3,503	14,928	26,814	13,215	12,622	1,307	196,498	2,782	10	20
720	1,421	877	922	1,551	153	35,501	53	6	21
5,593	6,484	9,837	6,633	8,042	1,720	230,400	5,378	203	22
2,503	2,266	5,820	3,984	4,135	944	113,246	2,691	141	23
1,417	414	800	537	707	288	40,568	926	51	24
146,800	145,693	299,200	198,881	209,223	57,415	6,208,963	103,711	8,602	25
114,085	164,278	231,356	164,738	146,154	41,774	5,752,393	137,012	13,338	26
17,924	26,683	37,236	26,788	23,106	6,647	969,858	26,576	2,943	27
37,566	14,002	29,993	29,464	16,336	17,116	924,358	11,132	2,815	1
\$ 40,417	\$ 14,303	\$ 42,260	\$ 39,064	\$ 24,138	\$ 16,759	\$ 1,063,065	\$ 1,802	\$ 473	2
3	—	97	28	35	24	148	345	3,643	3
65	—	4	3	—	19	118	—	—	4
—	—	26	—	3	1	457	16,266	14	5
17	75	13	88	104	49	1,814	116	138	6
315	48	224	258	345	310	6,024	253	20	7
7	23	45	2	5	136	392	52	—	8
40,824	14,299	42,643	39,267	24,352	17,198	1,068,390	18,602	4,288	9
61	73	55	56	71	85	1,274	89	4	10
176	46	78	108	65	121	2,687	142	26	11
46	19	58	85	95	116	1,468	359	28	12
34	—	18	11	59	21	413	62	18	13
9	3	2	—	13	6	154	9	—	14
—	—	5	1	2	7	96	13	1	15
60	21	25	13	8	13	726	15	—	16
386	162	241	274	313	369	6,818	689	77	17
41,210	14,461	42,884	39,541	24,665	17,567	1,075,208	19,291	4,365	18
55,053	18,825	55,839	53,204	32,248	27,034	1,507,211	23,578	6,609	19



**TABLE 3 — (Cont'd)**  
**Distribution by Occupational Classes**

(All money figures in thousands of dollars)

		Manufac- turers	Proprietors of Construc- tion Businesses	Public Utility Operators	Wholesale Traders	Retail Traders	Proprietors of Service Businesses
1	Number of <b>Taxable</b> Returns.....	14,476	28,643	14,106	7,218	71,412	40,251
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 6,452	\$ 12,037	\$ 6,865	\$ 3,315	\$ 31,351	\$ 18,158
3	Business Income.....	72,671	126,292	48,140	45,756	312,547	145,129
4	Professional Income.....	16	35	40	34	767	167
5	Commission Income.....	310	242	295	248	2,214	379
6	Farm or Fishing Income.....	19	87	313	12	1,522	404
7	Old Age Pension Income.....	192	154	16	122	811	293
8	Other Earned Income.....	136	186	142	116	889	444
9	Total-Earned Income Assessed.....	79,796	139,033	55,811	49,603	350,101	164,974
10	Dividends.....	916	462	175	819	3,955	1,777
11	Bond and Bank Interest.....	601	774	230	623	4,094	1,293
12	Rental Income.....	1,110	2,538	347	1,227	10,390	4,357
13	Mortgage Interest.....	310	878	106	695	2,534	1,299
14	Annuity Income.....	16	18	1	11	99	41
15	Estate Income.....	104	121	68	54	383	223
16	Other Investment Income.....	158	395	20	93	626	333
17	Total-Investment Income Assessed.....	3,215	5,186	947	3,522	22,081	9,323
18	<b>Total Income Assessed</b> .....	83,011	144,219	56,758	53,125	372,182	174,297
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	29,729	58,576	27,489	14,840	147,359	76,375
20	Pension Fund Deductions.....	43	108	48	52	296	195
21	Union Dues.....	11	50	29	2	52	41
22	Donations.....	1,363	2,088	669	934	7,613	3,225
23	Medical Expenses.....	648	869	471	496	2,897	1,392
24	Other Deductions.....	344	432	154	98	808	485
25	<b>Total Exemptions and Deductions Allowed</b> ....	32,138	62,123	28,860	16,422	159,025	81,713
26	<b>Net Taxable Income Assessed</b> .....	50,873	82,096	27,898	36,703	213,157	92,584
27	<b>Tax Payable</b> .....	10,968	17,164	5,303	8,665	42,631	18,343
1	Number of <b>Non-Taxable</b> Returns.....	7,162	13,407	11,045	1,993	35,975	29,523
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 691	\$ 2,070	\$ 2,358	\$ 310	\$ 5,289	\$ 4,468
3	Business Income.....	7,498	17,998	15,017	1,870	42,130	33,609
4	Professional Income.....	—	—	11	—	24	32
5	Commission Income.....	9	76	11	13	467	227
6	Farm or Fishing Income.....	144	102	126	61	611	35
7	Old Age Pension Income.....	179	125	65	48	667	456
8	Other Earned Income.....	434	86	102	4	141	271
9	Total-Earned Income Assessed.....	8,667	20,457	17,438	2,184	49,329	39,028
10	Dividends.....	5	76	35	22	143	130
11	Bond and Bank Interest.....	99	117	53	49	517	328
12	Rental Income.....	489	415	205	127	1,620	1,343
13	Mortgage Interest.....	37	188	54	87	398	395
14	Annuity Income.....	—	3	—	—	28	22
15	Estate Income.....	2	—	1	—	20	—
16	Other Investment Income.....	17	—	94	—	49	27
17	Total-Investment Income Assessed.....	649	799	442	285	2,775	2,245
18	<b>Total Income Assessed</b> .....	9,316	21,256	17,880	2,469	52,104	41,273
19	<b>Total Exemptions and Deductions Allowed</b> .....	15,064	30,463	23,902	4,315	77,674	58,205



**TABLE 3 — (Concluded)**  
**Distribution by Occupational Classes**

(All money figures in thousands of dollars)

Proprietors of Financial Businesses	Un- classified Business Proprietors	Total Business Proprietors	Investment Income Pre- dominates	Pension Income Pre- dominates	Total Financial	Estates	Un- classified	Grand Total	
6,311	1,838	188,198	79,846	15,253	95,099	2,821	5,472	3,908,176	1
\$ 5,102	\$ 2,178	\$ 87,897	\$ 65,062	\$ 36,694	\$ 101,757	\$ 358	\$ 14,218	\$12,032,525	2
59,377	8,252	837,120	3,170	4	3,175	313	2,044	856,167	3
80	2	1,147	2,080	79	2,159	1	748	342,820	4
952	1	4,663	2,506	114	2,621	—	416	233,883	5
39	28	2,341	421	—	422	106	1,251	179,826	6
194	25	1,827	10,502	3,205	13,706	25	307	31,164	7
517	50	2,508	4,377	230	4,606	10	776	20,026	8
66,183	10,480	937,503	87,276	40,326	127,602	813	19,760	13,696,411	9
2,827	121	11,195	143,430	2,753	146,183	5,079	1,699	242,552	10
1,152	111	9,013	45,469	2,464	47,933	3,187	736	109,730	11
936	76	21,033	82,397	295	82,691	1,270	746	133,179	12
1,066	55	7,014	30,457	350	30,807	774	409	55,874	13
24	—	211	3,871	579	4,450	35	97	7,763	14
383	1	1,340	72,627	221	72,848	1,919	645	85,013	15
321	21	1,980	15,256	160	15,417	502	335	25,195	16
6,709	385	51,786	393,507	6,822	400,329	12,766	4,667	659,306	17
72,892	10,865	989,289	480,783	47,148	527,931	13,579	24,427	14,355,717	18
12,810	3,523	378,891	119,501	25,955	145,455	496	9,617	6,411,476	19
215	24	991	628	256	884	—	279	202,055	20
4	5	200	52	13	66	—	36	36,083	21
1,796	154	18,044	15,513	1,268	16,780	45	389	284,200	22
461	93	7,469	5,858	826	6,684	26	957	134,797	23
335	56	2,764	2,133	135	2,269	7,798	80	56,738	24
15,621	3,855	408,359	143,685	28,453	172,138	8,365	11,358	7,125,349	25
57,271	7,010	580,930	337,098	18,695	355,793	5,214	13,069	7,230,368	26
18,708	1,718	126,443	70,406	2,902	73,308	1,054	2,596	1,290,843	27
961	1,273	104,164	51,214	28,714	79,928	280	8,835	1,282,575	1
\$ 67	\$ 250	\$ 15,976	\$ 6,604	\$ 23,992	\$ 30,596	\$ 72	\$ 5,396	\$ 1,134,851	2
975	651	123,390	305	47	352	—	716	126,122	3
—	—	67	34	6	29	—	86	4,019	4
59	—	876	255	61	316	—	3	18,283	5
3	66	548	559	16	575	—	342	142,904	6
61	—	1,621	7,447	7,544	14,991	48	561	27,615	7
10	—	1,047	496	60	557	—	270	3,354	8
1,169	967	143,525	14,582	31,682	46,266	120	7,374	1,457,148	9
8	—	424	5,906	918	6,824	2	194	9,989	10
38	26	1,252	8,244	1,767	10,010	20	292	18,499	11
12	11	4,250	21,816	595	22,410	3	528	32,318	12
15	3	1,195	5,605	175	5,780	4	128	9,359	13
—	—	53	1,374	483	1,856	—	7	2,155	14
8	—	34	2,223	72	2,296	182	48	2,938	15
—	2	189	1,193	35	1,228	—	124	2,583	16
81	42	7,397	46,361	4,045	50,404	205	1,321	77,841	17
1,250	1,009	150,922	60,943	35,727	96,670	325	8,695	1,534,989	18
2,267	2,638	221,137	90,384	56,997	147,381	407	16,823	2,250,435	19

**TABLE 4**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

		Newfoundland				Prince Edward	
		Corner Brook	St. John's	All Other Areas	Total	Charlotte-town	All Other Areas
1	Number of <b>Taxable</b> Returns.....	4,328	17,164	27,888	49,380	4,413	3,637
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 15,848	\$ 51,065	\$ 85,456	\$ 152,369	\$ 11,430	\$ 8,302
3	Business Income.....	649	3,531	3,755	7,935	1,349	1,453
4	Professional Income.....	320	1,936	526	2,782	576	358
5	Commission Income.....	156	988	290	1,434	224	131
6	Farm or Fishing Income.....	—	14	73	87	15	276
7	Old Age Pension Income.....	15	112	63	190	72	40
8	Other Earned Income.....	97	304	72	473	16	18
9	Total-Earned Income Assessed.....	17,085	57,950	90,235	165,270	13,652	10,578
10	Dividends.....	81	1,546	176	1,803	344	238
11	Bond and Bank Interest.....	39	753	292	1,084	174	149
12	Rental Income.....	76	479	199	754	79	3
13	Mortgage Interest.....	6	321	16	343	68	106
14	Annuity Income.....	—	31	4	35	13	9
15	Estate Income.....	—	187	11	198	92	47
16	Other Investment Income.....	—	41	2	43	6	31
17	Total-Investment Income Assessed.....	202	3,358	700	4,260	776	577
18	<b>Total Income Assessed</b> .....	17,287	61,308	90,935	169,530	14,428	11,155
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	8,497	29,464	51,957	89,918	7,274	6,112
20	Pension Fund Deductions.....	315	479	888	1,682	261	148
21	Union Dues.....	51	101	240	392	25	16
22	Donations.....	228	834	1,184	2,246	261	178
23	Medical Expenses.....	108	235	113	456	130	75
24	Other Deductions.....	73	102	301	476	55	64
25	<b>Total Exemptions and Deductions Allowed</b> ...	9,272	31,215	54,683	95,170	8,006	6,593
26	<b>Net Taxable Income Assessed</b> .....	8,015	30,093	36,252	74,360	6,422	4,562
27	<b>Tax Payable</b> .....	1,413	5,677	6,041	13,131	1,110	801
	<b>Number of Taxable Returns</b>						
1	Under \$1,000.....	10	70	110	190	—	50
2	\$ 1,000 under 2,000.....	660	3,730	6,090	10,480	1,340	1,100
3	2,000 under 3,000.....	740	4,810	7,220	12,770	1,150	1,090
4	3,000 under 4,000.....	1,190	4,740	7,630	13,560	980	800
5	4,000 under 5,000.....	770	1,650	3,660	6,080	410	250
6	5,000 under 6,000.....	513	898	1,720	3,131	223	138
7	6,000 under 7,000.....	222	334	724	1,280	105	61
8	7,000 under 8,000.....	98	181	236	515	39	37
9	8,000 under 9,000.....	24	116	133	273	40	22
10	9,000 under 10,000.....	5	133	140	278	25	15
11	10,000 under 15,000.....	56	268	170	494	68	48
12	15,000 under 20,000.....	25	95	35	155	24	15
13	20,000 and over.....	15	139	20	174	9	11
14	<b>Total Number of Taxable Returns</b> .....	4,328	17,164	27,888	49,380	4,413	3,637

**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

Island	Nova Scotia				New Brunswick				
Total	Halifax and Dartmouth	Sydney and Glace Bay	All Other Areas	Total	Fredericton	Moncton	Saint John	All Other Areas	
8,050	41,931	13,757	54,649	110,337	6,770	11,961	20,414	44,843	1
\$ 19,732	\$ 120,481	\$ 43,013	\$ 141,680	\$ 305,174	\$ 20,026	\$ 36,098	\$ 57,520	\$ 126,426	2
2,802	5,343	2,072	11,973	19,388	1,560	1,391	3,087	9,645	3
934	3,156	956	3,138	7,250	633	1,110	1,806	2,609	4
355	2,105	363	1,948	4,416	228	730	1,061	1,331	5
261	271	1	2,797	3,069	3	—	10	1,141	6
112	439	116	541	1,096	78	112	260	336	7
34	329	62	310	701	19	42	122	174	8
24,230	132,124	46,583	162,387	341,094	22,547	39,483	63,866	141,662	9
582	4,061	440	3,452	7,953	448	685	1,329	2,147	10
323	1,186	298	1,483	2,967	296	439	699	1,167	11
76	1,540	204	599	2,343	177	247	456	204	12
174	250	66	280	596	105	108	145	310	13
22	93	4	68	165	37	39	104	35	14
139	1,063	121	612	1,796	208	128	323	231	15
37	185	55	190	430	12	193	35	125	16
1,353	8,378	1,188	6,684	16,250	1,283	1,839	3,091	4,219	17
25,583	140,502	47,771	169,071	357,344	23,830	41,322	66,957	145,881	18
13,386	68,451	26,257	97,110	191,818	11,769	20,092	34,030	80,764	19
409	2,816	793	2,351	5,960	406	766	1,165	2,114	20
41	317	293	576	1,186	30	118	139	337	21
439	1,892	727	2,031	4,650	333	761	1,107	2,648	22
205	1,182	357	987	2,526	174	585	621	1,353	23
119	579	150	772	1,501	72	189	223	857	24
14,599	75,237	28,577	103,827	207,641	12,784	22,511	37,285	88,073	25
10,984	65,265	19,194	65,244	149,703	11,046	18,811	29,672	57,808	26
1,911	11,377	3,271	10,992	25,640	1,948	3,264	5,128	9,718	27
50	240	80	200	520	40	—	20	60	1
2,440	10,320	2,320	13,300	25,940	1,360	2,580	4,720	10,200	2
2,240	11,200	3,140	17,780	32,120	2,000	2,920	6,040	13,060	3
1,780	11,320	4,320	13,520	29,160	1,560	3,520	5,740	11,620	4
660	4,240	2,560	5,200	12,000	780	1,380	1,980	5,200	5
361	1,860	731	2,210	4,801	474	708	804	2,164	6
166	881	321	821	2,023	244	335	370	1,167	7
76	600	56	510	1,166	94	187	222	481	8
62	340	73	302	715	57	83	117	216	9
40	140	24	235	399	16	70	45	134	10
116	419	74	356	849	85	98	190	337	11
39	186	25	131	342	26	48	92	115	12
20	185	33	84	302	34	32	74	89	13
8,050	41,931	13,757	54,649	110,337	6,770	11,961	20,414	44,843	14



**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

		N.B. (Concl'd)	Quebec				
		Total	Cap de la Madeleine	Chicou- timi	Drum- mondville	Granby	Hull
1	Number of <b>Taxable Returns</b> .....	83,988	4,612	6,287	4,941	5,552	14,520
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 240,070	\$ 14,593	\$ 19,999	\$ 13,001	\$ 14,443	\$ 42,218
3	Business Income.....	15,683	505	748	1,244	1,074	2,136
4	Professional Income.....	6,158	36	653	294	409	778
5	Commission Income.....	3,350	366	447	621	288	277
6	Farm or Fishing Income.....	1,154	—	—	—	1	—
7	Old Age Pension Income.....	786	—	12	13	23	13
8	Other Earned Income.....	357	1	13	3	9	8
9	Total-Earned Income Assessed.....	267,558	15,501	21,872	15,176	16,247	45,430
10	Dividends.....	4,609	22	81	105	140	217
11	Bond and Bank Interest.....	2,601	28	112	50	102	144
12	Rental Income.....	1,084	14	76	109	73	258
13	Mortgage Interest.....	668	12	81	22	56	137
14	Annuity Income.....	215	—	—	—	—	2
15	Estate Income.....	890	—	—	20	16	141
16	Other Investment Income.....	365	8	42	4	—	46
17	Total-Investment Income Assessed.....	10,432	56	392	310	387	945
18	<b>Total Income Assessed</b> .....	277,990	15,557	22,264	15,486	16,634	46,375
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	146,655	8,359	12,152	8,933	9,047	24,161
20	Pension Fund Deductions.....	4,451	299	342	209	169	960
21	Union Dues.....	624	47	70	34	50	97
22	Donations.....	4,849	1,289	1,731	980	1,155	1,505
23	Medical Expenses.....	2,733	144	277	157	175	415
24	Other Deductions.....	1,341	7	38	86	32	133
25	<b>Total Exemptions and Deductions Allowed</b> ...	160,653	10,145	14,610	10,399	10,628	27,271
26	<b>Net Taxable Income Assessed</b> .....	117,337	5,412	7,654	5,087	6,006	19,104
27	<b>Tax Payable</b> .....	20,058	814	1,352	794	908	3,012
	<b>Number of Taxable Returns</b>						
1	Under \$1,000.....	120	—	—	—	20	—
2	\$ 1,000 under 2,000.....	18,860	1,060	1,240	1,200	1,560	3,080
3	2,000 under 3,000.....	24,020	940	1,380	1,640	2,060	4,360
4	3,000 under 4,000.....	22,440	1,240	1,780	1,260	1,020	4,100
5	4,000 under 5,000.....	9,340	820	1,340	340	380	1,880
6	5,000 under 6,000.....	4,150	300	360	188	203	580
7	6,000 under 7,000.....	2,116	180	40	176	152	260
8	7,000 under 8,000.....	984	20	—	56	64	80
9	8,000 under 9,000.....	473	20	20	17	12	40
10	9,000 under 10,000.....	265	—	20	12	12	40
11	10,000 under 15,000.....	710	20	60	36	46	42
12	15,000 under 20,000.....	281	5	19	5	12	30
13	20,000 and over.....	229	7	28	11	11	28
14	<b>Total Number of Taxable Returns</b> .....	83,988	4,612	6,287	4,941	5,552	14,520

**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

**Quebec—(Continued)**

Jonquiere	Montreal	Quebec	Rouyn and Noranda	St. Hyacinthe	St. Johns	Shawinigan Falls	Sherbrooke	Thetford Mines	
5,276	511,091	55,839	7,128	4,293	5,790	9,484	13,497	4,403	1
\$ 17,712	\$1,631,520	\$ 158,947	\$ 23,212	\$ 10,334	\$ 16,026	\$ 32,665	\$ 36,849	\$ 15,323	2
244	99,338	12,665	1,199	1,307	1,392	1,884	3,120	1,167	3
336	45,409	8,095	582	375	254	551	2,019	176	4
172	36,394	5,708	298	139	66	240	1,233	90	5
—	385	14	3	3	123	2	45	11	6
—	3,386	470	36	20	35	10	60	11	7
1	3,376	297	64	9	2	19	40	38	8
18,465	1,819,808	186,196	25,394	12,187	17,898	35,367	43,366	16,816	9
14	45,992	4,592	79	105	110	121	926	55	10
8	13,085	2,406	67	154	114	124	269	117	11
59	28,043	2,041	224	213	128	300	547	39	12
61	6,920	1,018	81	154	44	31	357	1	13
—	611	17	—	—	—	1	8	—	14
—	19,739	1,130	4	182	46	32	369	41	15
—	6,528	99	3	34	37	49	4	—	16
142	120,918	11,303	458	842	479	658	2,480	253	17
18,607	1,940,726	197,499	25,852	13,029	18,377	36,025	45,846	17,069	18
10,713	838,242	93,943	12,961	6,865	9,757	18,591	23,231	8,656	19
361	26,168	2,901	357	89	170	615	431	131	20
77	4,165	427	34	37	59	150	103	64	21
1,654	82,377	16,273	427	914	1,242	2,892	2,743	1,427	22
273	18,223	1,411	234	103	142	427	441	121	23
27	5,032	539	86	45	21	59	182	1	24
13,105	974,207	115,494	14,099	8,053	11,391	22,734	27,131	10,400	25
5,502	966,519	82,005	11,753	4,976	6,986	13,291	18,715	6,669	26
798	167,941	14,197	1,912	776	1,098	2,030	3,075	1,147	27
—	3,200	120	40	—	40	—	20	—	1
880	92,800	14,020	1,200	1,280	1,360	1,860	3,060	580	2
800	135,580	14,900	1,360	1,420	1,700	1,280	4,480	660	3
1,620	133,440	13,640	2,340	920	1,540	2,220	3,080	1,440	4
1,480	68,440	6,040	1,480	340	680	2,800	1,380	1,220	5
300	31,321	2,720	342	60	240	560	651	300	6
120	15,201	1,380	115	100	40	260	209	80	7
20	9,060	780	98	40	80	140	132	20	8
20	5,200	480	25	60	20	140	89	20	9
20	2,701	260	12	—	20	80	67	—	10
10	7,360	837	58	51	53	104	185	52	11
3	2,992	266	22	12	5	19	66	8	12
3	3,796	396	36	10	12	21	78	23	13
5,276	511,091	55,839	7,128	4,293	5,790	9,484	13,497	4,403	14

**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

		Quebec—(Concluded)				Ontario	
		Trois Rivieres	Valley- field	All Other Areas	Total	Barrie	Belleville
1	Number of <b>Taxable Returns</b> .....	12,712	6,460	253,338	925,223	5,051	8,212
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 39,745	\$ 18,107	\$ 734,339	\$2,839,033	\$ 15,108	\$ 25,905
3	Business Income.....	1,985	1,598	64,474	196,080	1,316	1,876
4	Professional Income.....	1,441	79	13,758	75,245	372	743
5	Commission Income.....	1,101	3	8,672	56,115	459	420
6	Farm or Fishing Income.....	—	39	1,281	1,903	76	9
7	Old Age Pension Income.....	51	20	931	5,091	60	90
8	Other Earned Income.....	16	2	637	4,535	55	47
9	<b>Total-Earned Income Assessed</b> .....	44,339	19,848	824,092	3,178,002	17,294	29,072
10	Dividends.....	507	51	5,976	59,093	476	259
11	Bond and Bank Interest.....	234	73	3,198	20,285	328	205
12	Rental Income.....	587	47	4,001	36,731	303	334
13	Mortgage Interest.....	58	16	2,515	11,564	135	144
14	Annuity Income.....	5	—	46	690	19	7
15	Estate Income.....	138	149	1,159	23,166	243	56
16	Other Investment Income.....	23	7	529	7,413	2	13
17	<b>Total-Investment Income Assessed</b> .....	1,552	343	17,424	158,942	1,506	1,018
18	<b>Total Income Assessed</b> .....	45,891	20,191	841,516	3,336,944	18,800	30,090
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	22,296	11,347	450,161	1,569,415	8,465	13,973
20	Pension Fund Deductions.....	706	185	9,738	43,831	306	503
21	Union Dues.....	126	59	1,970	7,569	23	71
22	Donations.....	3,649	1,610	46,462	168,330	267	334
23	Medical Expenses.....	430	86	7,137	30,196	107	449
24	Other Deductions.....	102	16	3,529	9,935	56	278
25	<b>Total Exemptions and Deductions Allowed</b> ...	27,309	13,303	518,997	1,829,276	9,224	15,608
26	<b>Net Taxable Income Assessed</b> .....	18,582	6,888	322,519	1,507,668	9,576	14,482
27	<b>Tax Payable</b> .....	2,936	1,017	50,228	254,035	1,735	2,551
	<b>Number of Taxable Returns</b>						
1	Under \$1,000.....	—	—	260	3,700	—	20
2	\$ 1,000 under 2,000.....	2,920	1,500	61,130	190,730	840	1,300
3	2,000 under 3,000.....	2,560	1,820	62,950	239,890	1,260	2,180
4	3,000 under 4,000.....	3,140	2,020	67,360	242,160	1,500	2,240
5	4,000 under 5,000.....	2,200	680	33,360	124,860	760	1,260
6	5,000 under 6,000.....	900	220	12,970	52,215	220	541
7	6,000 under 7,000.....	380	60	6,269	25,022	140	336
8	7,000 under 8,000.....	200	60	3,038	13,888	120	73
9	8,000 under 9,000.....	60	40	1,592	7,855	100	116
10	9,000 under 10,000.....	120	20	960	4,344	20	23
11	10,000 under 15,000.....	128	23	2,293	11,358	57	63
12	15,000 under 20,000.....	62	12	608	4,146	16	23
13	20,000 and over.....	42	5	548	5,055	18	37
14	<b>Total Number of Taxable Returns</b> .....	12,712	6,460	253,338	925,223	5,051	8,212



**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

Ontario—(Continued)									
Brantford	Brockville	Chatham	Cornwall	Fort William and Port Arthur	Galt	Guelph	Hamilton	Kingston	
17,728	6,170	8,314	12,773	28,239	8,602	12,919	110,347	16,630	1
\$ 52,712	\$ 19,154	\$ 25,156	\$ 41,635	\$ 92,115	\$ 25,839	\$ 37,314	\$ 370,329	\$ 50,452	2
3,774	873	2,485	2,049	5,690	1,651	1,893	21,368	2,657	3
1,259	344	1,240	379	2,244	639	1,079	11,367	1,255	4
1,078	225	434	511	1,190	84	710	7,487	601	5
497	10	24	106	—	161	1	244	20	6
259	43	88	40	156	105	165	874	90	7
52	2	87	47	98	65	99	372	14	8
59,631	20,631	29,514	44,767	101,493	28,544	41,261	412,041	55,089	9
1,123	381	716	186	875	519	572	7,055	1,143	10
837	165	229	149	635	410	462	2,884	304	11
599	85	370	451	362	271	296	2,680	427	12
205	206	309	83	252	104	128	2,260	168	13
59	19	17	31	120	20	33	408	29	14
518	476	230	57	273	159	279	2,722	374	15
22	42	73	8	65	50	66	715	2	16
3,363	1,374	1,944	965	2,582	1,533	1,836	18,724	2,447	17
62,994	22,005	31,458	45,732	104,075	30,077	43,097	430,765	57,536	18
29,018	10,061	13,768	21,953	47,574	13,653	20,249	178,707	26,205	19
617	256	369	607	1,893	223	454	4,764	968	20
189	67	60	187	419	66	116	1,300	135	21
857	230	389	486	753	386	459	4,751	663	22
933	297	346	328	1,418	257	414	4,021	643	23
163	162	124	56	711	107	57	1,017	253	24
31,777	11,073	15,056	23,617	52,768	14,692	21,749	194,560	28,867	25
31,217	10,932	16,402	22,115	51,307	15,385	21,348	236,205	28,669	26
5,599	1,978	2,997	3,790	9,130	2,759	3,676	42,338	5,082	27
180	—	60	—	40	40	100	1,020	120	1
3,160	1,080	1,580	2,500	4,540	1,440	2,600	16,460	3,740	2
4,540	1,460	1,660	2,680	6,040	2,680	3,700	23,700	3,960	3
5,480	2,000	2,360	3,180	9,000	2,400	3,720	27,780	4,520	4
2,160	900	1,320	2,580	4,680	1,200	1,320	20,480	2,640	5
1,120	405	560	840	1,781	360	720	10,260	522	6
380	122	320	520	975	200	360	4,681	424	7
180	80	140	260	381	80	140	1,800	177	8
140	16	60	80	213	—	60	1,220	58	9
40	12	80	20	133	—	—	800	104	10
177	61	91	66	261	101	96	1,076	214	11
89	12	27	20	90	46	55	457	79	12
82	22	56	27	105	55	48	613	72	13
17,728	6,170	8,314	12,773	28,239	8,602	12,919	110,347	16,630	14

**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

		<b>Ontario—(Continued)</b>					
		Kirkland Lake	Kitchener and Waterloo	London	Niagara Falls	North Bay	Orillia
1	Number of <b>Taxable Returns</b> .....	4,177	30,710	42,978	16,175	8,451	5,342
<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 12,872	\$ 95,506	\$ 128,239	\$ 55,585	\$ 28,239	\$ 14,590
3	Business Income.....	787	5,566	8,075	2,669	2,477	955
4	Professional Income.....	373	2,556	5,546	1,061	699	450
5	Commission Income.....	107	1,567	3,053	771	769	317
6	Farm or Fishing Income.....	1	47	129	3	74	—
7	Old Age Pension Income.....	9	227	476	122	12	44
8	Other Earned Income.....	2	140	310	75	41	3
9	Total-Earned Income Assessed.....	14,149	105,609	145,828	60,280	32,311	16,359
10	Dividends.....	118	1,303	2,841	320	239	332
11	Bond and Bank Interest.....	35	1,044	1,587	329	107	136
12	Rental Income.....	40	639	1,534	182	251	197
13	Mortgage Interest.....	12	454	868	293	103	141
14	Annuity Income.....	2	43	238	10	2	27
15	Estate Income.....	9	870	1,911	277	39	25
16	Other Investment Income.....	—	79	276	26	7	6
17	Total-Investment Income Assessed.....	216	4,432	9,255	1,437	748	864
18	<b>Total Income Assessed</b> .....	14,365	110,041	155,083	61,717	33,059	17,223
<b>Exemptions and Deductions Allowed</b>							
19	Personal Exemptions.....	7,239	47,887	66,405	27,037	14,649	8,746
20	Pension Fund Deductions.....	126	1,128	2,767	955	783	209
21	Union Dues.....	11	233	359	193	78	30
22	Donations.....	141	1,697	1,964	790	320	218
23	Medical Expenses.....	93	1,297	1,555	736	359	233
24	Other Deductions.....	71	550	816	96	311	69
25	<b>Total Exemptions and Deductions Allowed</b> ...	7,681	52,792	73,866	29,807	16,500	9,505
26	<b>Net Taxable Income Assessed</b> .....	6,684	57,249	81,217	31,910	16,559	7,718
27	<b>Tax Payable</b> .....	1,171	10,369	14,688	5,278	2,918	1,344
<b>Number of Taxable Returns</b>							
1	Under \$1,000.....	60	300	420	20	120	60
2	\$ 1,000 under 2,000.....	620	5,260	8,300	2,200	1,060	1,160
3	2,000 under 3,000.....	1,120	8,380	11,740	3,200	1,740	1,800
4	3,000 under 4,000.....	1,500	8,380	11,200	4,320	2,540	1,200
5	4,000 under 5,000.....	500	4,960	5,620	3,620	1,320	680
6	5,000 under 6,000.....	80	1,320	2,220	1,620	860	200
7	6,000 under 7,000.....	140	620	1,060	680	260	120
8	7,000 under 8,000.....	40	401	740	220	120	—
9	8,000 under 9,000.....	60	280	400	60	120	40
10	9,000 under 10,000.....	—	120	240	60	120	20
11	10,000 under 15,000.....	25	373	592	105	127	32
12	15,000 under 20,000.....	15	164	192	30	34	11
13	20,000 and over.....	17	152	254	40	30	19
14	<b>Total Number of Taxable Returns</b> .....	4,177	30,710	42,978	16,175	8,451	5,342

**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

Ontario—(Continued)									
Oshawa	Ottawa	Owen Sound	Pembroke	Peterborough	Port Colborne	St. Catharines	St. Thomas	Sarnia	
19,551	84,497	6,238	4,587	14,929	5,773	22,922	7,770	15,624	1
\$ 67,248	\$ 270,909	\$ 18,083	\$ 13,034	\$ 46,893	\$ 19,276	\$ 78,040	\$ 25,526	\$ 58,826	2
3,971	15,001	1,536	1,285	3,136	1,281	4,729	1,185	2,566	3
1,155	10,205	563	468	1,422	266	2,533	795	1,739	4
550	4,766	220	44	605	48	1,393	217	746	5
27	121	78	99	41	—	13	6	24	6
111	1,133	107	40	171	60	275	159	90	7
38	341	6	6	57	20	94	49	99	8
73,100	302,476	20,593	14,976	52,325	20,951	87,051	27,925	64,042	9
813	7,394	600	106	547	111	1,357	348	811	10
447	3,238	351	96	409	103	607	382	289	11
485	4,919	112	105	265	249	775	170	269	12
154	1,358	120	8	234	92	332	231	125	13
15	309	8	2	30	10	107	1	42	14
282	3,810	311	23	242	5	716	69	204	15
1,050	599	3	4	7	—	40	35	171	16
3,246	21,627	1,505	344	1,734	570	3,934	1,236	1,911	17
76,346	324,103	22,098	15,320	54,059	21,521	90,985	29,161	65,953	18
33,843	130,797	10,725	7,569	24,478	10,073	38,528	12,841	27,327	19
523	9,239	282	291	854	117	1,027	688	1,214	20
264	426	68	44	209	115	239	132	214	21
869	6,114	327	283	735	280	1,145	340	885	22
918	3,702	259	313	634	291	1,371	419	1,238	23
147	775	41	1	113	109	246	557	237	24
36,564	151,053	11,702	8,501	27,023	10,985	42,556	14,977	31,115	25
39,782	173,050	10,396	6,819	27,036	10,536	48,429	14,184	34,838	26
7,596	31,838	1,785	1,231	4,630	1,794	8,892	2,395	6,166	27
80	1,040	—	—	100	—	140	80	120	1
1,980	13,880	1,220	880	2,420	880	3,060	1,380	1,880	2
3,800	22,890	1,660	1,270	3,660	940	4,960	1,780	2,600	3
7,460	20,340	1,640	1,540	3,680	1,460	6,600	1,720	3,300	4
3,400	10,560	900	580	3,080	1,900	4,140	1,140	3,620	5
1,460	6,480	340	80	1,019	320	1,780	580	2,241	6
660	3,700	140	40	403	100	860	580	1,020	7
220	1,600	120	60	187	40	380	340	140	8
160	981	120	40	64	60	200	40	180	9
40	800	—	40	39	—	260	40	140	10
139	1,262	57	25	183	49	313	50	271	11
68	485	23	13	49	12	111	22	38	12
84	479	18	19	45	12	118	18	74	13
19,551	84,497	6,238	4,587	14,929	5,773	22,922	7,770	15,624	14



**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

		<b>Ontario—(Continued)</b>					
		Sault Ste. Marie	Stratford	Sudbury and Copper Cliff	Timmins, Porcupine and Schumacher	Toronto	Welland
1	Number of <b>Taxable Returns</b> .....	17,752	6,794	33,141	11,088	595,249	10,470
<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 67,825	\$ 19,831	\$ 126,298	\$ 35,638	\$1,910,157	\$ 35,956
3	Business Income.....	3,548	1,786	4,040	1,160	129,483	1,379
4	Professional Income.....	1,145	517	1,956	906	67,636	1,020
5	Commission Income.....	558	465	1,432	410	55,454	202
6	Farm or Fishing Income.....	1	84	87	69	70	16
7	Old Age Pension Income.....	114	66	92	56	5,397	29
8	Other Earned Income.....	66	29	17	4	3,720	50
9	Total-Earned Income Assessed.....	73,257	22,778	133,922	38,243	2,171,777	38,652
10	Dividends.....	321	310	812	168	54,947	336
11	Bond and Bank Interest.....	232	280	361	219	20,230	209
12	Rental Income.....	247	106	1,269	370	20,080	289
13	Mortgage Interest.....	331	73	397	55	12,303	136
14	Annuity Income.....	21	16	15	3	1,820	1
15	Estate Income.....	204	308	269	15	21,991	31
16	Other Investment Income.....	10	38	54	11	5,093	15
17	Total-Investment Income Assessed.....	1,366	1,131	3,177	841	136,464	1,017
18	<b>Total Income Assessed</b> .....	74,623	23,909	137,099	39,084	2,308,241	39,669
<b>Exemptions and Deductions Allowed</b>							
19	Personal Exemptions.....	31,745	10,647	59,574	20,663	886,492	17,716
20	Pension Fund Deductions.....	635	422	1,045	307	31,090	406
21	Union Dues.....	329	66	658	85	4,703	149
22	Donations.....	670	355	1,539	424	23,627	612
23	Medical Expenses.....	952	186	1,199	342	19,403	437
24	Other Deductions.....	148	69	558	92	10,857	64
25	<b>Total Exemptions and Deductions Allowed</b> ...	34,479	11,745	64,573	21,913	976,172	19,384
26	<b>Net Taxable Income Assessed</b> .....	40,144	12,164	72,526	17,171	1,332,069	20,285
27	<b>Tax Payable</b> .....	7,139	2,134	12,841	2,930	258,425	3,508
<b>Number of Taxable Returns</b>							
1	Under \$1,000.....	100	—	180	60	10,040	60
2	\$ 1,000 under 2,000.....	1,880	1,340	3,820	1,660	102,200	1,400
3	2,000 under 3,000.....	2,800	1,640	4,380	2,200	155,380	2,100
4	3,000 under 4,000.....	3,880	1,880	6,520	4,000	149,000	3,060
5	4,000 under 5,000.....	4,480	1,140	12,080	1,900	83,320	2,220
6	5,000 under 6,000.....	2,640	340	3,281	740	37,001	860
7	6,000 under 7,000.....	1,000	200	1,340	280	18,143	420
8	7,000 under 8,000.....	400	60	660	80	10,081	140
9	8,000 under 9,000.....	260	40	220	20	6,640	40
10	9,000 under 10,000.....	60	40	100	40	4,363	20
11	10,000 under 15,000.....	129	52	357	55	10,169	91
12	15,000 under 20,000.....	50	23	98	21	3,943	25
13	20,000 and over.....	73	39	105	32	4,969	34
14	<b>Total Number of Taxable Returns</b> .....	17,752	6,794	33,141	11,088	595,249	10,470

**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

Ontario—(Concluded)				Manitoba					
Windsor	Woodstock	All Other Areas	Total	Brandon	The Pas and Flin Flon	Winnipeg	All Other Areas	Total	
57,425	6,587	412,291	1,675,506	7,056	5,008	135,747	38,433	186,244	1
\$ 198,580	\$ 19,239	\$1,229,278	\$5,331,387	\$ 19,353	\$ 19,637	\$ 414,819	\$ 91,747	\$ 545,556	2
9,854	1,743	114,391	368,235	1,796	1,035	22,128	11,575	36,534	3
4,718	893	24,939	154,482	722	243	13,926	2,158	17,049	4
2,425	333	18,653	108,304	1,003	108	10,966	771	12,848	5
10	3	33,338	35,039	111	71	447	10,166	10,795	6
287	89	3,173	14,309	42	20	1,133	236	1,431	7
129	34	1,276	7,544	26	—	909	123	1,058	8
215,983	22,328	1,425,048	6,019,300	23,053	21,114	464,328	116,776	625,271	9
1,421	390	17,174	106,424	377	96	9,658	1,176	11,307	10
1,179	254	11,885	50,617	255	83	4,109	1,195	5,642	11
2,137	113	8,010	48,991	219	68	2,641	1,203	4,131	12
795	85	8,037	30,731	61	28	1,378	321	1,788	13
78	5	841	4,408	3	13	340	23	379	14
552	160	4,040	41,750	10	—	2,112	309	2,431	15
165	26	1,431	10,204	19	28	701	81	829	16
6,327	1,033	51,418	293,125	944	316	20,939	4,308	26,507	17
222,310	23,361	1,476,466	6,312,425	23,997	21,430	485,267	121,084	651,778	18
95,956	10,358	706,878	2,691,799	11,473	9,317	219,637	63,601	304,028	19
2,082	228	19,230	86,608	489	543	9,959	2,215	13,206	20
784	69	3,713	15,804	56	60	1,251	239	1,606	21
2,356	255	16,334	71,855	246	192	5,068	1,055	6,561	22
2,480	359	13,484	61,473	181	269	6,712	807	7,969	23
650	104	5,302	24,967	162	94	2,809	787	3,852	24
104,308	11,373	764,941	2,952,506	12,607	10,475	245,436	68,704	337,222	25
118,002	11,988	711,525	3,359,919	11,390	10,955	239,831	52,380	314,556	26
20,002	2,101	124,387	617,197	1,929	1,931	43,981	8,678	56,519	27
280	40	2,100	16,980	80	—	720	440	1,240	1
7,640	1,180	71,300	277,840	1,360	620	27,350	8,760	38,090	2
12,440	1,700	108,120	416,160	2,240	620	37,500	12,240	52,600	3
17,300	1,800	112,540	441,040	1,880	1,000	35,960	8,980	47,820	4
9,760	1,060	61,420	262,700	600	1,600	17,040	3,740	22,980	5
4,800	380	25,406	113,377	260	600	6,360	2,161	9,381	6
1,940	200	12,520	54,884	200	240	3,383	880	4,703	7
1,140	40	6,104	26,744	180	160	2,181	400	2,921	8
660	20	3,464	16,232	60	60	1,263	300	1,683	9
460	40	2,375	10,649	60	—	900	220	1,180	10
560	73	4,299	21,651	93	65	1,659	221	2,038	11
213	23	1,400	7,977	32	27	678	58	795	12
232	31	1,243	9,272	11	16	753	33	813	13
57,425	6,587	412,291	1,675,506	7,056	5,008	135,747	38,433	186,244	14

**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

		Saskatchewan					Total
		Moose Jaw	Prince Albert	Regina	Saskatoon and Sutherland	All Other Areas	
1	Number of <b>Taxable Returns</b> .....	9,020	4,984	33,276	24,634	75,685	147,599
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 25,992	\$ 13,786	\$ 101,118	\$ 70,365	\$ 147,252	\$ 358,513
3	Business Income.....	1,272	1,305	5,805	5,884	24,489	38,755
4	Professional Income.....	623	441	3,996	2,993	5,623	13,676
5	Commission Income.....	305	61	1,536	1,627	2,646	6,175
6	Farm or Fishing Income.....	655	201	1,327	803	60,816	63,802
7	Old Age Pension Income.....	92	21	323	298	1,457	2,191
8	Other Earned Income.....	35	44	169	133	346	727
9	Total-Earned Income Assessed.....	28,974	15,859	114,274	82,103	242,629	483,839
10	Dividends.....	414	111	1,342	685	1,034	3,586
11	Bond and Bank Interest.....	244	103	1,206	655	2,963	5,171
12	Rental Income.....	659	430	2,290	1,619	6,619	11,617
13	Mortgage Interest.....	109	20	218	249	545	1,141
14	Annuity Income.....	10	2	78	74	75	239
15	Estate Income.....	50	—	300	174	506	1,030
16	Other Investment Income.....	39	3	375	96	408	921
17	Total-Investment Income Assessed.....	1,525	669	5,809	3,552	12,150	23,705
18	<b>Total Income Assessed</b> .....	30,499	16,528	120,083	85,655	254,779	507,544
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	14,707	8,258	50,826	40,334	130,075	244,200
20	Pension Fund Deductions.....	694	366	2,633	1,695	3,697	9,085
21	Union Dues.....	121	82	321	266	511	1,301
22	Donations.....	311	171	1,505	912	2,779	5,678
23	Medical Expenses.....	378	211	1,311	761	2,558	5,219
24	Other Deductions.....	330	152	756	282	1,640	3,160
25	<b>Total Exemptions and Deductions Allowed</b> ...	16,541	9,240	57,352	44,250	141,260	268,643
26	<b>Net Taxable Income Assessed</b> .....	13,958	7,288	62,731	41,405	113,519	238,901
27	<b>Tax Payable</b> .....	2,388	1,249	11,253	7,472	18,824	41,188
	<b>Number of Taxable Returns</b>						
1	Under \$1,000.....	60	40	220	120	140	580
2	\$ 1,000 under 2,000.....	1,960	1,020	5,680	5,520	15,800	29,980
3	2,000 under 3,000.....	2,220	1,420	9,980	6,720	22,620	42,960
4	3,000 under 4,000.....	2,440	1,200	7,960	6,020	17,920	35,540
5	4,000 under 5,000.....	1,060	940	4,720	3,020	9,160	18,900
6	5,000 under 6,000.....	720	140	2,080	1,460	4,840	9,240
7	6,000 under 7,000.....	320	60	880	640	2,460	4,360
8	7,000 under 8,000.....	20	—	460	280	800	1,560
9	8,000 under 9,000.....	80	60	340	160	520	1,160
10	9,000 under 10,000.....	20	20	240	180	420	880
11	10,000 under 15,000.....	66	54	378	289	720	1,507
12	15,000 under 20,000.....	38	16	166	109	179	508
13	20,000 and over.....	16	14	172	116	106	424
14	<b>Total Number of Taxable Returns</b> .....	9,020	4,984	33,276	24,634	75,685	147,599



**Table 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

Alberta						British Columbia			
Calgary	Edmonton	Lethbridge	Medicine Hat	All Other Areas	Total	Alberni and Port Alberni	Kamloops	Kelowna	
69,514	91,081	9,368	6,011	83,043	259,017	6,849	6,271	3,934	1
\$ 222,893	\$ 293,960	\$ 25,200	\$ 15,601	\$ 200,007	\$ 757,661	\$ 24,127	\$ 20,902	\$ 10,791	2
15,579	17,094	2,326	1,860	26,774	63,633	1,149	1,854	1,443	3
7,339	9,696	1,671	411	4,490	23,607	302	636	824	4
7,769	7,540	796	111	1,769	17,985	94	139	296	5
2,425	1,311	1,796	2,147	37,418	45,097	5	76	149	6
665	495	76	30	718	1,984	27	19	55	7
463	566	82	37	312	1,460	—	21	22	8
257,133	330,662	31,947	20,197	271,488	911,427	25,694	23,647	13,580	9
4,975	4,160	431	188	2,584	12,338	307	358	356	10
2,044	1,818	296	135	1,978	6,271	54	79	187	11
4,637	2,735	591	160	2,864	10,987	101	108	162	12
796	1,067	104	97	597	2,661	37	52	140	13
240	176	1	20	26	463	5	5	3	14
1,495	657	180	14	554	2,900	40	18	44	15
633	383	29	12	401	1,458	10	6	13	16
14,820	10,996	1,632	626	9,004	37,078	554	626	905	17
271,953	341,658	33,579	20,823	280,492	948,505	26,248	24,273	14,485	18
108,185	144,586	15,621	10,012	139,874	418,278	11,811	10,828	6,966	19
4,352	4,924	526	337	3,459	13,598	254	532	144	20
545	738	78	61	502	1,924	149	80	29	21
2,306	2,776	409	267	2,526	8,284	83	110	136	22
1,588	2,706	291	77	1,295	5,957	341	266	153	23
1,706	1,333	256	151	1,402	4,848	30	284	18	24
118,682	157,063	17,181	10,905	149,058	452,889	12,668	12,100	7,446	25
153,271	184,595	16,398	9,918	131,434	495,616	13,580	12,173	7,039	26
28,830	33,617	2,933	1,729	22,160	89,269	2,280	2,110	1,213	27
660	700	40	20	360	1,780	60	20	20	1
11,500	16,700	1,900	1,300	17,240	48,640	780	820	720	2
17,000	23,000	2,740	1,760	23,100	67,600	1,320	1,480	820	3
18,160	22,320	2,240	1,460	21,440	65,620	2,160	1,460	1,140	4
10,260	12,860	940	680	10,240	34,980	1,360	1,300	660	5
4,380	6,480	760	260	4,920	16,800	640	613	256	6
2,360	3,040	240	220	2,460	8,320	120	293	93	7
1,380	1,920	80	120	1,020	4,520	160	81	31	8
860	1,060	120	40	700	2,780	140	66	47	9
660	780	60	20	420	1,940	—	44	35	10
1,456	1,219	141	91	793	3,700	87	61	80	11
337	545	70	16	224	1,192	13	13	22	12
501	457	37	24	126	1,145	9	20	10	13
69,514	91,081	9,368	6,011	83,043	259,017	6,849	6,271	3,934	14

**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

		<b>British Columbia—(Cont'd)</b>					
		Nanaimo	Nelson	New West-minster	Prince George	Prince Rupert	Trail and Rossland
1	Number of <b>Taxable Returns</b> .....	5,432	3,652	21,868	6,662	4,309	6,181
<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 18,208	\$ 11,846	\$ 69,951	\$ 21,968	\$ 13,930	\$ 23,026
3	Business Income.....	1,470	842	3,321	3,125	704	997
4	Professional Income.....	501	326	1,777	494	231	641
5	Commission Income.....	174	44	1,114	190	35	207
6	Farm or Fishing Income.....	227	59	1,342	48	1,445	—
7	Old Age Pension Income.....	44	12	117	10	11	26
8	Other Earned Income.....	1	62	84	28	5	23
9	<b>Total-Earned Income Assessed</b> .....	20,625	13,191	77,706	25,863	16,361	24,920
10	Dividends.....	86	138	831	238	27	202
11	Bond and Bank Interest.....	59	89	504	79	33	102
12	Rental Income.....	72	90	456	101	55	77
13	Mortgage Interest.....	118	42	316	47	17	83
14	Annuity Income.....	6	4	67	4	14	12
15	Estate Income.....	52	27	139	11	—	96
16	Other Investment Income.....	1	5	152	3	—	25
17	<b>Total-Investment Income Assessed</b> .....	394	395	2,465	483	146	597
18	<b>Total Income Assessed</b> .....	21,019	13,586	80,171	26,346	16,507	25,517
<b>Exemptions and Deductions Allowed</b>							
19	Personal Exemptions.....	9,235	6,185	36,385	10,336	6,572	11,305
20	Pension Fund Deductions.....	320	292	1,098	199	242	141
21	Union Dues.....	70	45	342	48	52	119
22	Donations.....	59	94	629	122	79	211
23	Medical Expenses.....	168	83	984	173	102	404
24	Other Deductions.....	64	98	191	184	79	52
25	<b>Total Exemptions and Deductions Allowed</b> ...	9,916	6,797	39,629	11,062	7,126	12,232
26	<b>Net Taxable Income Assessed</b> .....	11,103	6,789	40,542	15,284	9,381	13,285
27	<b>Tax Payable</b> .....	2,498	1,149	7,027	2,776	1,630	2,254
<b>Number of Taxable Returns</b>							
1	Under \$1,000.....	20	20	120	20	40	—
2	\$ 1,000 under 2,000.....	800	560	3,200	1,040	640	800
3	2,000 under 3,000.....	1,080	760	4,500	1,560	840	860
4	3,000 under 4,000.....	1,400	1,100	7,340	1,560	920	1,300
5	4,000 under 5,000.....	1,100	560	3,600	1,160	1,020	2,000
6	5,000 under 6,000.....	460	314	1,760	660	500	589
7	6,000 under 7,000.....	300	164	501	200	140	204
8	7,000 under 8,000.....	120	79	281	80	80	248
9	8,000 under 9,000.....	40	21	61	160	60	11
10	9,000 under 10,000.....	—	10	180	40	20	27
11	10,000 under 15,000.....	62	53	225	100	28	115
12	15,000 under 20,000.....	34	8	46	48	10	20
13	20,000 and over.....	16	3	54	34	11	7
14	<b>Total Number of Taxable Returns</b> .....	5,432	3,652	21,868	6,662	4,309	6,181

**TABLE 4—(Concluded)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

British Columbia—(Concluded)					Yukon	North West Terri- tories	Non- Residents	Grand Total	
Vancouver	Victoria	West Vancouver	All Other Areas	Total					
201,123	39,631	6,579	127,027	439,518	4,029	2,111	17,174	3,908,176	1
\$ 651,884	\$ 116,866	\$ 28,170	\$ 405,046	\$ 1,416,715	\$ 15,250	\$ 7,973	\$ 43,094	\$12,032,527	2
36,930	8,023	1,739	40,966	102,563	562	384	3,610	856,164	3
21,319	4,433	2,768	6,100	40,352	113	83	1,086	342,817	4
12,919	2,224	1,491	3,420	22,347	6	22	527	233,884	5
5,913	734	35	8,324	18,277	7	3	346	179,826	6
2,027	808	92	684	3,932	9	2	29	31,162	7
1,501	332	232	763	3,074	1	3	60	20,027	8
732,493	133,420	34,457	465,303	1,607,260	15,934	8,470	48,752	13,696,407	9
18,970	6,480	1,871	4,246	34,110	48	32	666	242,551	10
7,173	3,275	491	2,328	14,453	40	12	266	109,732	11
8,015	1,490	641	2,141	13,509	54	7	2,897	133,181	12
2,528	1,093	306	1,236	6,015	6	1	187	55,875	13
603	285	17	112	1,137	2	1	10	7,766	14
6,408	2,573	243	914	10,565	2	1	143	85,011	15
2,446	122	201	412	3,396	5	—	93	25,194	16
46,143	15,318	3,770	11,389	83,185	157	54	4,262	659,310	17
778,636	148,738	38,227	476,692	1,690,445	16,091	8,524	53,014	14,355,717	18
311,490	63,450	11,503	219,783	715,849	5,715	3,149	17,266	6,411,476	19
10,287	3,011	529	5,377	22,426	171	93	535	202,055	20
2,567	422	57	1,566	5,546	19	10	61	36,083	21
5,639	1,062	358	2,271	10,853	63	32	360	284,200	22
8,500	1,867	386	4,118	17,545	87	42	389	134,797	23
2,874	532	231	1,679	6,316	12	10	201	56,738	24
341,357	70,344	13,064	234,794	778,535	6,067	3,336	18,812	7,125,349	25
437,279	78,394	25,163	241,898	911,910	10,024	5,188	34,202	7,230,368	26
80,245	13,263	5,170	41,367	162,982	1,765	911	6,237	1,290,843	27
1,520	260	40	820	2,960	60	21	3,220	31,421	1
34,180	6,740	740	17,600	68,620	500	328	5,100	717,548	2
48,400	8,580	1,160	27,880	99,240	830	370	3,030	993,830	3
47,960	10,780	900	35,100	113,120	780	389	2,040	1,015,449	4
32,960	7,080	1,000	24,520	78,320	800	422	1,120	573,162	5
16,543	2,700	880	10,832	36,747	574	321	581	251,679	6
7,120	1,340	280	4,717	15,472	259	138	649	119,392	7
3,660	640	300	1,946	7,706	111	59	384	60,634	8
1,941	460	240	848	4,095	36	25	263	35,652	9
1,520	280	240	847	3,243	25	13	191	23,447	10
3,048	446	560	1,270	6,135	42	17	351	48,968	11
1,083	152	85	390	1,924	7	4	134	17,504	12
1,188	173	154	257	1,936	5	4	111	19,490	13
201,123	39,631	6,579	127,027	439,518	4,029	2,111	17,174	3,908,176	14



**TABLE 5**  
**Distribution by Counties or Census Divisions and**  
**Selected Localities**

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Tax Payable	Place of Residence	Number of Taxpayers	Total Income	Tax Payable
<b>Newfoundland</b>				<b>New Brunswick</b>			
Division 1.....	25,821	\$ 89,017	\$ 7,337	Albert.....	1,382	\$ 5,052	\$ 345
<i>St. John's</i> .....	<b>17,164</b>	<b>61,308</b>	<b>5,677</b>	Carleton.....	2,593	8,205	531
Division 2.....	1,814	4,983	269	Charlotte.....	3,437	10,063	707
Division 3.....	1,253	3,419	162	Gloucester.....	4,186	14,213	1,085
Division 4.....	2,331	7,375	547	Kent.....	1,233	3,441	194
Division 5.....	5,256	20,115	1,586	King's.....	3,301	12,335	1,131
<i>Corner Brook</i> .....	<b>4,328</b>	<b>17,287</b>	<b>1,413</b>	Madawaska.....	3,505	12,113	804
Division 6.....	6,804	26,338	1,928	Northumberland.....	4,169	12,831	815
Division 7.....	1,830	5,218	282	Queen's.....	1,573	5,008	315
Division 8.....	1,705	4,363	239	Restigouche.....	5,634	19,893	1,329
Division 9.....	514	1,289	74	St. John.....	21,898	71,609	5,402
Division 10 (Labrador).....	2,052	7,413	707	<i>Saint John</i> .....	<b>20,414</b>	<b>66,957</b>	<b>5,128</b>
<b>Total Newfoundland.....</b>	<b>49,380</b>	<b>169,530</b>	<b>13,131</b>	Sunbury.....	715	2,310	139
				Victoria.....	1,952	5,919	290
<b>Prince Edward Island</b>				Westmorland.....	18,286	61,241	4,484
King's.....	550	1,753	144	<i>Moncton</i> .....	<b>11,961</b>	<b>41,322</b>	<b>3,264</b>
Prince.....	2,352	7,340	545	York.....	10,124	33,757	2,487
Queen's.....	5,148	16,490	1,222	<i>Fredericton</i> .....	<b>6,770</b>	<b>23,830</b>	<b>1,948</b>
<i>Charlottetown</i> .....	<b>4,413</b>	<b>14,428</b>	<b>1,110</b>	<b>Total New Brunswick.....</b>	<b>83,988</b>	<b>277,990</b>	<b>20,058</b>
<b>Total Prince Edward Island..</b>	<b>8,050</b>	<b>25,583</b>	<b>1,911</b>				
				<b>Quebec</b>			
<b>Nova Scotia</b>				Abitibi.....	11,977	42,823	2,938
Annapolis.....	1,516	4,574	270	Argenteuil.....	4,720	15,690	996
Antigonish.....	1,218	3,834	278	Arthabaska.....	5,246	15,037	804
Colchester.....	5,162	16,632	1,171	Bagot.....	1,845	5,301	264
<i>Truro</i> .....	<b>3,355</b>	<b>11,487</b>	<b>887</b>	Beauce.....	3,340	10,823	738
Cumberland.....	4,147	12,368	786	Beauharnois.....	10,322	33,421	1,836
Digby.....	1,514	4,595	268	<i>Valleyfield</i> .....	<b>6,460</b>	<b>20,191</b>	<b>1,017</b>
Guysborough.....	802	2,169	121	Bellechasse.....	1,049	2,746	133
Halifax.....	47,094	156,063	12,377	Berthier.....	2,197	5,837	251
<i>Halifax</i> .....	<b>41,931</b>	<b>140,502</b>	<b>11,377</b>	Bonaventure.....	2,102	6,051	356
Hants.....	3,131	9,021	561	Brome.....	1,277	3,962	226
King's.....	4,050	11,964	813	Chambly.....	22,115	79,677	5,362
Lunenburg.....	4,350	13,851	1,027	Champlain.....	14,362	51,005	3,017
Pictou.....	6,568	20,817	1,308	<i>Cap de la Madeleine</i> .....	<b>4,612</b>	<b>15,557</b>	<b>814</b>
<i>New Glasgow</i> .....	<b>2,645</b>	<b>9,102</b>	<b>725</b>	Charlevoix.....	1,920	5,558	281
Queen's.....	1,973	7,286	544	Chateauguay.....	3,225	11,491	728
Shelburne.....	1,190	3,042	191	Chicoutimi.....	22,108	81,113	4,332
Yarmouth.....	2,389	7,325	513	<i>Arvida</i> .....	<b>2,673</b>	<b>11,143</b>	<b>685</b>
Cape Breton.....	23,286	77,864	5,013	<i>Chicoutimi</i> .....	<b>6,287</b>	<b>22,264</b>	<b>1,352</b>
<i>Sydney and Glace Bay</i> .....	<b>13,757</b>	<b>47,771</b>	<b>3,271</b>	<i>Jonquière</i> .....	<b>5,276</b>	<b>18,607</b>	<b>798</b>
Inverness.....	852	2,563	165	Compton.....	1,865	5,771	281
Richmond.....	617	2,074	154	Dorchester.....	1,273	3,332	155
Victoria.....	478	1,302	80	Drummond.....	6,852	21,350	1,114
<b>Total Nova Scotia.....</b>	<b>110,337</b>	<b>357,344</b>	<b>25,640</b>	<i>Drummondville</i> .....	<b>4,941</b>	<b>15,486</b>	<b>794</b>
				Frontenac.....	1,442	3,882	203
				Gaspé (Magdalen Islands)....	3,966	12,773	709

**TABLE 5—(Cont'd)**  
**Distribution by Counties or Census Divisions and**  
**Selected Localities**

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Tax Payable	Place of Residence	Number of Taxpayers	Total Income	Tax Payable
<b>Quebec—(Continued)</b>				<b>Quebec—(Concluded)</b>			
Hochelaga, Jacques Cartier and Laval.....	511,091	\$1,940,726	\$ 167,941	Soulanges.....	863	\$ 2,580	\$ 135
Montreal.....	<b>511,091</b>	<b>1,940,726</b>	<b>167,941</b>	Stanstead.....	5,639	17,113	976
Hull.....	22,703	72,554	4,581	Temiscouata.....	3,307	10,265	567
Hull.....	<b>14,520</b>	<b>46,375</b>	<b>3,012</b>	Temiscamingue.....	9,227	32,858	2,357
Huntingdon.....	1,092	3,798	283	Rouyn and Noranda.....	<b>7,128</b>	<b>25,852</b>	<b>1,912</b>
Iberville.....	1,692	5,128	245	Terrebonne.....	13,081	41,395	2,550
Joliette.....	4,438	13,769	747	Two Mountains.....	3,518	12,329	752
Kamouraska.....	883	3,281	242	Vaudreuil.....	3,596	14,972	1,279
Labelle.....	1,429	3,667	206	Vercheres.....	2,535	8,682	595
Lake St. John.....	8,475	28,766	1,572	Wolfe.....	868	2,594	137
La Prairie.....	4,017	12,345	624	Yamaska.....	843	2,579	158
L'Assomption.....	3,263	10,472	491	<b>Total Quebec.....</b>	<b>925,223</b>	<b>3,336,944</b>	<b>254,035</b>
Levis.....	7,694	24,919	1,250	<b>Ontario</b>			
Lévis.....	<b>3,509</b>	<b>12,053</b>	<b>644</b>	Algoma.....	25,640	103,675	9,776
L'Islet.....	1,070	3,609	237	Sault Ste. Marie.....	<b>17,752</b>	<b>74,623</b>	<b>7,139</b>
Lotbiniere.....	1,693	4,796	279	Brant.....	22,680	78,701	6,871
Maskinonge.....	1,436	3,659	183	Brantford.....	<b>17,728</b>	<b>62,994</b>	<b>5,599</b>
Matane.....	4,892	13,664	802	Bruce.....	5,429	17,501	1,206
Megantic.....	7,163	26,918	1,661	Carleton.....	88,218	336,426	32,739
Thetford Mines.....	<b>4,403</b>	<b>17,069</b>	<b>1,147</b>	Ottawa.....	<b>84,497</b>	<b>324,103</b>	<b>31,838</b>
Missisquoi.....	4,340	13,286	752	Cochrane.....	21,849	81,207	6,606
Montcalm.....	811	2,461	154	Timmins, Porcupine and Schumacher.....	<b>11,088</b>	<b>39,084</b>	<b>2,930</b>
Montmagny.....	2,093	6,304	364	Dufferin.....	1,900	5,984	393
Montmorency.....	4,372	13,429	661	Dundas.....	2,691	8,952	748
Napierville.....	1,063	2,708	103	Durham.....	7,891	28,089	2,185
Nicolet.....	1,411	3,897	198	Elgin.....	12,767	45,419	3,618
Papineau.....	3,177	11,457	793	St. Thomas.....	<b>7,770</b>	<b>29,161</b>	<b>2,395</b>
Pontiac.....	2,045	6,086	384	Essex.....	76,910	291,771	25,568
Portneuf.....	4,856	15,688	839	Windsor.....	<b>57,425</b>	<b>222,310</b>	<b>20,002</b>
Quebec.....	62,435	219,238	15,378	Frontenac.....	20,907	71,551	5,986
Quebec.....	<b>55,839</b>	<b>197,499</b>	<b>14,197</b>	Kingston.....	<b>16,630</b>	<b>57,536</b>	<b>5,082</b>
Richelieu.....	6,452	21,941	1,118	Glengarry.....	1,566	4,771	288
Sorel.....	<b>3,561</b>	<b>11,637</b>	<b>595</b>	Grenville.....	3,368	10,934	875
Richmond.....	7,052	25,575	1,371	Grey.....	10,957	36,723	2,832
Rimouski.....	5,789	19,095	1,113	Owen Sound.....	<b>6,238</b>	<b>22,098</b>	<b>1,785</b>
Rouville.....	2,288	7,200	500	Haldimand.....	5,544	18,343	1,377
Saguenay (Anticosti Island)...	8,969	35,914	2,691	Haliburton.....	1,074	3,290	223
St. Hyacinthe.....	5,984	17,989	1,013	Halton.....	15,966	65,476	6,895
St. Hyacinthe.....	<b>4,293</b>	<b>13,029</b>	<b>776</b>	Hastings.....	19,663	69,194	5,636
St. Johns.....	6,955	22,148	1,303	Belleville.....	<b>8,212</b>	<b>30,090</b>	<b>2,551</b>
St. Johns.....	<b>5,790</b>	<b>18,377</b>	<b>1,098</b>	Huron.....	6,377	20,449	1,589
St. Maurice.....	23,601	86,005	5,168	Kenora (Patricia).....	10,772	41,068	3,523
Shawinigan Falls.....	<b>9,484</b>	<b>36,025</b>	<b>2,030</b>	Kent.....	19,101	68,249	5,906
Trois-Rivières.....	<b>12,712</b>	<b>45,891</b>	<b>2,936</b>	Chatham.....	<b>8,314</b>	<b>31,458</b>	<b>2,997</b>
Shefford.....	6,953	20,971	1,211	Lambton.....	22,286	91,080	8,267
Granby.....	<b>5,552</b>	<b>16,634</b>	<b>908</b>	Sarnia.....	<b>15,624</b>	<b>65,953</b>	<b>6,166</b>
Sherbrooke.....	14,866	50,471	3,347				
Sherbrooke.....	<b>13,497</b>	<b>45,846</b>	<b>3,075</b>				



**TABLE 5—(Cont'd)**  
**Distribution by Counties or Census Divisions and**  
**Selected Localities**

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Tax Payable	Place of Residence	Number of Taxpayers	Total Income	Tax Payable
<b>Ontario—(Continued)</b>				<b>Ontario—(Concluded)</b>			
Lanark.....	6,856	\$ 21,940	\$ 1,582	Wellington.....	19,220	\$ 63,441	\$ 5,132
Leeds.....	10,075	34,389	2,906	Guelph.....	<b>12,919</b>	<b>43,097</b>	<b>3,676</b>
Brockville.....	<b>6,170</b>	<b>22,005</b>	<b>1,978</b>	Wentworth.....	121,370	473,714	46,135
Lennox and Addington.....	2,221	7,448	558	Hamilton.....	<b>110,347</b>	<b>430,765</b>	<b>42,338</b>
Lincoln.....	34,445	131,223	12,191	York.....	617,403	2,396,171	267,274
St. Catharines.....	<b>22,922</b>	<b>90,985</b>	<b>8,892</b>	Toronto.....	<b>595,249</b>	<b>2,308,241</b>	<b>258,425</b>
Manitoulin.....	990	3,099	227				
Middlesex.....	55,990	202,848	19,079	<b>Total Ontario.....</b>	<b>1,675,506</b>	<b>6,312,425</b>	<b>617,197</b>
London.....	<b>42,978</b>	<b>155,083</b>	<b>14,688</b>				
Muskoka.....	4,609	15,776	1,240	<b>Manitoba</b>			
Nipissing.....	12,587	47,547	4,000	Division 1.....	1,683	5,223	394
North Bay.....	<b>8,451</b>	<b>33,059</b>	<b>2,918</b>	Division 2.....	2,995	10,245	693
Norfolk.....	8,470	30,532	2,522	Division 3.....	1,728	5,069	333
Northumberland.....	5,959	19,144	1,358	Division 4.....	1,557	4,826	318
Ontario.....	31,629	118,170	11,060	Division 5.....	3,099	11,122	942
Oshawa.....	<b>19,551</b>	<b>76,346</b>	<b>7,596</b>	Division 6.....	141,251	501,669	45,060
Oxford.....	16,624	57,001	4,675	Winnipeg.....	<b>135,747</b>	<b>485,267</b>	<b>43,981</b>
Woodstock.....	<b>6,587</b>	<b>23,361</b>	<b>2,101</b>	Division 7.....	8,947	29,141	2,271
Parry Sound.....	4,443	14,635	1,113	Brandon.....	<b>7,056</b>	<b>23,997</b>	<b>1,929</b>
Peel.....	25,121	109,516	11,728	Division 8.....	3,317	11,845	950
Perth.....	12,290	41,146	3,478	Division 9.....	3,577	10,282	660
Stratford.....	<b>6,794</b>	<b>23,909</b>	<b>2,134</b>	Division 10.....	1,513	4,374	267
Peterborough.....	19,675	70,157	5,769	Division 11.....	2,271	6,838	388
Peterborough.....	<b>14,929</b>	<b>54,059</b>	<b>4,630</b>	Division 12.....	1,089	3,343	246
Prescott.....	3,631	12,314	871	Division 13.....	2,718	8,691	653
Prince Edward.....	2,571	8,093	621	Division 14.....	1,189	3,271	217
Rainy River.....	5,801	22,594	1,949	Division 15.....	947	2,667	172
Renfrew.....	14,695	49,113	3,853	Division 16.....	8,363	33,172	2,955
Pembroke.....	<b>4,587</b>	<b>15,320</b>	<b>1,231</b>	The Pas and Flin Flon.....	<b>5,008</b>	<b>21,430</b>	<b>1,931</b>
Russell.....	2,275	6,971	436				
Simcoe.....	23,172	76,431	6,129	<b>Total Manitoba.....</b>	<b>186,244</b>	<b>651,778</b>	<b>56,519</b>
Barrie.....	<b>5,051</b>	<b>18,800</b>	<b>1,735</b>				
Orillia.....	<b>5,342</b>	<b>17,223</b>	<b>1,344</b>	<b>Saskatchewan</b>			
Stormont.....	14,189	50,762	4,283	Division 1.....	5,817	20,596	1,795
Cornwall.....	<b>12,773</b>	<b>45,732</b>	<b>3,790</b>	Division 2.....	4,628	14,735	1,084
Sudbury.....	41,698	168,769	15,266	Division 3.....	4,063	13,351	824
Sudbury and Copper Cliff.....	<b>33,141</b>	<b>137,099</b>	<b>12,841</b>	Division 4.....	2,758	9,168	679
Timiskaming.....	10,445	36,922	2,946	Division 5.....	4,062	13,561	937
Kirkland Lake.....	<b>4,177</b>	<b>14,365</b>	<b>1,171</b>	Division 6.....	37,927	134,490	12,148
Thunder Bay.....	38,772	142,933	12,334	Regina.....	<b>33,276</b>	<b>120,083</b>	<b>11,255</b>
Fort William and Port Arthur.....	<b>28,239</b>	<b>104,075</b>	<b>9,130</b>	Division 7.....	12,288	41,568	3,108
Victoria.....	5,361	17,072	1,252	Moose Jaw.....	<b>9,020</b>	<b>30,499</b>	<b>2,388</b>
Waterloo.....	51,790	182,784	16,781	Division 8.....	8,644	31,543	2,517
Galt.....	<b>8,602</b>	<b>30,077</b>	<b>2,759</b>	Swift Current.....	<b>3,206</b>	<b>11,450</b>	<b>998</b>
Kitchener and Waterloo.....	<b>30,710</b>	<b>110,041</b>	<b>10,369</b>	Division 9.....	4,543	14,417	1,068
Welland.....	47,573	180,917	15,342	Division 10.....	2,476	7,525	467
Niagara Falls.....	<b>16,175</b>	<b>61,717</b>	<b>5,278</b>	Division 11.....	28,432	97,627	8,270
Port Colborne.....	<b>5,773</b>	<b>21,521</b>	<b>1,794</b>	Saskatoon.....	<b>24,634</b>	<b>85,655</b>	<b>7,472</b>
Welland.....	<b>10,470</b>	<b>39,669</b>	<b>3,508</b>				



**TABLE 5—(Concluded)**  
**Distribution by Counties or Census Divisions and**  
**Selected Localities**

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Tax Payable	Place of Residence	Number of Taxpayers	Total Income	Tax Payable
<b>Saskatchewan—(Concluded)</b>				<b>British Columbia—(Concl'd.)</b>			
Division 12.....	3,851	\$14,597	\$1,022	<i>Vancouver</i> .....	<b>201,123</b>	<b>\$778,636</b>	<b>\$80,245</b>
Division 13.....	4,937	17,849	1,381	<i>West Vancouver</i> .....	<b>6,579</b>	<b>38,227</b>	<b>5,170</b>
Division 14.....	4,243	12,948	932	Division 5.....	76,766	293,291	26,812
Division 15.....	8,665	27,621	1,948	<i>Alberni and Port Alberni</i> .....	<b>6,849</b>	<b>26,248</b>	<b>2,280</b>
<i>Prince Albert</i> .....	<b>4,984</b>	<b>16,528</b>	<b>1,249</b>	<i>Nanaimo</i> .....	<b>5,432</b>	<b>21,019</b>	<b>2,498</b>
Division 16.....	4,614	14,806	1,091	<i>Victoria</i> .....	<b>39,631</b>	<b>148,738</b>	<b>13,263</b>
Division 17.....	3,574	12,693	975	Division 6.....	13,319	49,569	4,361
Division 18.....	2,077	8,449	942	<i>Kamloops</i> .....	<b>6,271</b>	<b>24,273</b>	<b>2,110</b>
<b>Total Saskatchewan</b> .....	<b>147,599</b>	<b>507,544</b>	<b>41,188</b>	Division 7.....	6,838	28,711	2,622
<b>Alberta</b>				Division 8.....	16,147	59,657	5,658
Division 1.....	10,057	36,396	3,115	<i>Prince George</i> .....	<b>6,662</b>	<b>26,346</b>	<b>2,776</b>
<i>Medicine Hat</i> .....	<b>6,011</b>	<b>20,823</b>	<b>1,729</b>	Division 9.....	13,195	53,727	5,508
Division 2.....	15,945	54,732	4,477	<i>Prince Rupert</i> .....	<b>4,309</b>	<b>16,507</b>	<b>1,630</b>
<i>Lethbridge</i> .....	<b>9,368</b>	<b>33,579</b>	<b>2,933</b>	Division 10.....	4,979	19,236	1,883
Division 3.....	2,671	8,316	596	<b>Total British Columbia</b> .....	<b>439,518</b>	<b>1,690,445</b>	<b>162,982</b>
Division 4.....	4,367	16,011	1,295	<b>Yukon</b> .....	<b>4,029</b>	<b>16,091</b>	<b>1,765</b>
Division 5.....	2,252	7,695	703	<b>Northwest Territories</b> .....	<b>2,111</b>	<b>8,524</b>	<b>911</b>
Division 6.....	83,006	316,413	32,176	<b>Non-Residents</b>			
<i>Calgary</i> .....	<b>69,514</b>	<b>271,953</b>	<b>28,830</b>	British Commonwealth.....	1,925	4,297	473
Division 7.....	4,033	12,887	884	United States.....	13,489	43,819	5,310
Division 8.....	13,729	45,850	3,726	Elsewhere.....	1,760	4,898	454
Division 9.....	3,435	11,877	998	<b>Total Non-Residents</b> .....	<b>17,174</b>	<b>53,014</b>	<b>6,237</b>
Division 10.....	3,689	11,380	746	<b>Grand Total</b> .....	<b>3,908,176</b>	<b>14,355,717</b>	<b>1,290,843</b>
Division 11.....	97,119	363,283	35,403				
<i>Edmonton</i> .....	<b>91,081</b>	<b>341,658</b>	<b>33,617</b>				
Division 12.....	5,083	18,187	1,597				
Division 13.....	2,487	7,387	490				
Division 14.....	3,303	10,565	767				
Division 15.....	3,014	10,547	795				
Division 16.....	4,018	14,226	1,242				
Division 17.....	809	2,753	259				
<b>Total Alberta</b> .....	<b>259,017</b>	<b>948,505</b>	<b>89,269</b>				
<b>British Columbia</b>							
Division 1.....	8,194	30,152	2,546				
Division 2.....	17,646	68,228	5,618				
<i>Nelson</i> .....	<b>3,652</b>	<b>13,586</b>	<b>1,149</b>				
<i>Trail and Rossland</i> .....	<b>6,181</b>	<b>25,517</b>	<b>2,254</b>				
Division 3.....	18,081	64,490	5,272				
<i>Kelowna</i> .....	<b>3,934</b>	<b>14,485</b>	<b>1,213</b>				
<i>Penticton</i> .....	<b>3,579</b>	<b>13,037</b>	<b>1,083</b>				
Division 4.....	264,353	1,023,384	102,702				
<i>New Westminster</i> .....	<b>21,868</b>	<b>80,171</b>	<b>7,027</b>				

**TABLE 6**  
**Income Distribution by Marital Status and Dependants**

(All money figures in thousands of dollars)

		TAXED AS SINGLE					
		With No Dependants			With One or More Dependants		
		Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
			\$	\$		\$	\$
Under	\$1,000	26,897	15,011	1,001	680	484	21
\$1,000 under	1,100	50,079	52,555	514	200	210	9
1,100 under	1,200	65,683	75,305	1,362	840	972	14
1,200 under	1,300	69,613	86,615	2,303	1,740	2,171	36
1,300 under	1,400	68,792	92,461	3,247	2,360	3,183	58
1,400 under	1,500	66,416	95,964	3,955	3,260	4,722	98
1,500 under	1,600	71,373	110,367	5,093	3,810	5,890	133
1,600 under	1,700	70,894	116,672	5,880	4,350	7,159	210
1,700 under	1,800	68,563	119,692	6,590	3,942	6,864	236
1,800 under	1,900	71,291	131,463	7,765	5,363	9,891	356
1,900 under	2,000	69,789	135,724	8,650	4,902	9,533	397
2,000 under	2,100	70,121	143,399	9,695	5,931	12,120	510
2,100 under	2,200	64,468	138,287	9,804	5,602	12,011	544
2,200 under	2,300	62,459	140,212	10,538	5,910	13,281	680
2,300 under	2,400	61,780	144,836	11,468	6,421	15,046	767
2,400 under	2,500	57,950	141,647	11,454	6,421	15,706	900
2,500 under	2,600	56,492	143,726	12,081	7,001	17,808	1,052
2,600 under	2,700	52,987	140,096	12,198	7,021	18,575	1,168
2,700 under	2,800	51,907	142,437	12,788	7,721	21,204	1,382
2,800 under	2,900	47,947	136,392	12,604	8,233	23,419	1,642
2,900 under	3,000	46,463	136,806	12,773	8,144	23,990	1,717
3,000 under	3,100	40,912	124,519	11,963	7,233	22,029	1,658
3,100 under	3,200	40,557	127,511	12,416	8,091	25,455	1,934
3,200 under	3,300	37,641	122,189	12,288	8,082	26,222	2,065
3,300 under	3,400	33,427	111,799	11,470	7,771	25,989	2,183
3,400 under	3,500	30,127	103,727	10,881	7,962	27,426	2,375
3,500 under	3,600	27,859	98,767	10,455	7,213	25,590	2,202
3,600 under	3,700	25,417	92,627	9,985	7,491	27,311	2,455
3,700 under	3,800	23,108	86,507	9,451	7,140	26,745	2,436
3,800 under	3,900	20,576	79,136	8,755	6,302	24,221	2,303
3,900 under	4,000	19,324	76,231	8,567	6,804	26,852	2,551
4,000 under	4,100	16,610	67,182	7,641	5,312	21,480	2,102
4,100 under	4,200	15,512	64,286	7,397	5,435	22,532	2,269
4,200 under	4,300	13,236	56,179	6,497	5,222	22,162	2,235
4,300 under	4,400	11,642	50,572	5,960	3,794	16,480	1,735
4,400 under	4,500	10,902	48,444	5,668	4,274	19,002	1,965
4,500 under	4,600	9,908	45,016	5,273	3,343	15,191	1,619
4,600 under	4,700	9,105	42,279	5,074	2,803	13,016	1,418
4,700 under	4,800	8,229	39,030	4,723	2,582	12,252	1,307
4,800 under	4,900	7,226	34,995	4,199	2,243	10,869	1,174
4,900 under	5,000	6,215	30,716	3,755	2,342	11,584	1,312
5,000 under	6,000	39,980	216,574	26,564	13,425	72,651	8,284
6,000 under	7,000	15,723	100,862	12,746	4,515	28,888	3,503
7,000 under	8,000	7,516	55,846	7,056	2,409	17,890	2,268
8,000 under	9,000	4,240	35,795	4,570	1,229	10,284	1,378
9,000 under	10,000	2,770	26,218	3,589	1,079	10,069	1,398
10,000 and over		12,134	269,667	66,538	5,036	116,100	31,263
Total		1,761,860	4,646,341	445,244	238,984	902,529	99,322



**TABLE 6 — (Concluded)**  
**Income Distribution by Marital Status and Dependants**

(All money figures in thousands of dollars)

		TAXED AS MARRIED								
		With No Dependants			With One Dependand			With Two Dependants		
		Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
			\$	\$		\$	\$		\$	\$
Under \$ 2,000.....		9,674	13,234	504	4,396	6,215	235	2,561	3,462	113
\$2,000 under 2,100.....		8,302	17,029	153	1,020	2,087	55	430	882	22
2,100 under 2,200.....		11,282	24,210	314	2,381	5,148	68	600	1,287	31
2,200 under 2,300.....		13,232	29,732	453	5,652	12,698	137	700	1,574	34
2,300 under 2,400.....		15,403	36,130	678	7,231	16,966	211	4,662	10,955	87
2,400 under 2,500.....		15,443	37,766	892	8,503	20,805	326	5,551	13,577	141
2,500 under 2,600.....		16,265	41,408	1,064	10,341	26,326	471	6,791	17,291	206
2,600 under 2,700.....		18,536	49,005	1,380	12,964	34,253	730	10,081	26,643	416
2,700 under 2,800.....		20,194	55,421	1,714	13,305	36,542	886	10,373	28,478	507
2,800 under 2,900.....		19,863	56,503	1,907	14,154	40,267	1,150	11,771	33,512	710
2,900 under 3,000.....		20,183	59,438	2,252	14,522	42,776	1,330	12,051	35,495	886
3,000 under 3,100.....		20,293	61,766	2,545	14,361	43,752	1,487	12,942	39,430	1,090
3,100 under 3,200.....		21,082	66,265	2,980	15,033	47,311	1,810	13,500	42,463	1,273
3,200 under 3,300.....		19,862	64,452	3,064	15,542	50,452	2,069	15,412	50,044	1,695
3,300 under 3,400.....		19,472	65,156	3,259	15,633	52,330	2,388	14,073	47,105	1,689
3,400 under 3,500.....		19,271	66,369	3,549	15,113	52,070	2,437	15,184	52,318	2,056
3,500 under 3,600.....		18,455	65,412	3,680	14,842	52,615	2,576	16,201	57,432	2,491
3,600 under 3,700.....		17,485	63,705	3,741	15,093	55,016	2,911	16,412	59,789	2,696
3,700 under 3,800.....		16,372	61,324	3,785	14,754	55,272	3,001	15,513	58,116	2,731
3,800 under 3,900.....		16,071	61,755	3,969	13,515	51,972	3,046	14,412	55,403	2,801
3,900 under 4,000.....		14,953	58,962	3,935	13,212	52,127	3,074	14,493	57,139	3,097
4,000 under 4,500.....		57,431	242,891	17,965	56,498	238,999	16,174	62,582	264,921	16,176
4,500 under 5,000.....		39,531	186,758	15,624	37,827	178,850	14,021	44,594	210,962	15,183
5,000 under 6,000.....		44,144	239,479	22,292	43,993	238,696	21,406	52,529	285,215	24,090
6,000 under 7,000.....		22,545	145,157	14,973	20,563	132,389	13,330	27,514	177,192	17,264
7,000 under 8,000.....		12,637	93,951	10,435	10,317	76,795	8,462	12,968	96,359	10,528
8,000 under 9,000.....		7,212	60,891	7,320	6,134	51,637	6,038	8,418	71,065	8,350
9,000 under 10,000.....		5,136	48,568	6,409	4,038	38,127	4,786	4,526	42,802	5,408
10,000 and over.....		17,784	322,753	74,062	12,913	219,512	47,576	16,745	276,542	59,269
Total.....		558,113	2,395,490	214,898	433,850	1,932,005	162,191	443,589	2,117,453	181,040

		With Three Dependants			With Four Dependants			With Five or More Dependants		
			\$	\$		\$	\$		\$	\$
Under \$ 2,400.....		1,771	3,290	88	511	843	21	270	344	11
\$2,400 under 2,500.....		1,271	3,134	27	180	441	7	—	—	—
2,500 under 2,600.....		2,930	7,459	52	140	358	10	60	152	5
2,600 under 2,700.....		3,901	10,313	102	1,572	4,166	15	80	212	4
2,700 under 2,800.....		5,392	14,805	182	1,922	5,286	41	270	749	5
2,800 under 2,900.....		6,911	19,653	280	2,422	6,901	68	1,100	3,140	19
2,900 under 3,000.....		7,202	21,218	371	3,201	9,420	119	1,460	4,316	25
3,000 under 3,100.....		7,322	22,283	449	3,571	10,878	151	1,721	5,244	55
3,100 under 3,200.....		7,951	25,006	595	3,762	11,839	188	2,480	7,809	89
3,200 under 3,300.....		9,004	29,217	766	4,180	13,572	285	3,174	10,308	125
3,300 under 3,400.....		8,535	28,547	833	4,740	15,871	339	3,171	10,608	143
3,400 under 3,500.....		8,591	29,610	914	4,593	15,807	379	3,416	11,772	177
3,500 under 3,600.....		8,471	30,007	1,017	4,341	15,400	429	3,831	13,584	276
3,600 under 3,700.....		10,082	36,742	1,404	4,692	17,104	507	4,430	16,142	309
3,700 under 3,800.....		9,562	35,802	1,409	4,102	15,376	495	4,052	15,173	311
3,800 under 3,900.....		9,312	35,809	1,548	4,642	17,851	642	3,330	12,806	300
3,900 under 4,000.....		8,883	35,033	1,662	4,411	17,371	660	3,504	13,809	350
4,000 under 4,500.....		39,121	165,421	8,836	20,148	85,395	3,878	16,972	71,762	2,321
4,500 under 5,000.....		28,117	132,963	8,728	12,976	61,275	3,469	11,430	54,101	2,362
5,000 under 6,000.....		31,586	171,550	13,394	14,407	78,186	5,503	11,615	63,106	3,553
6,000 under 7,000.....		16,413	105,527	9,515	7,254	46,625	4,021	4,865	31,370	2,277
7,000 under 8,000.....		8,498	63,335	6,612	3,663	27,211	2,645	2,626	19,599	1,701
8,000 under 9,000.....		4,985	42,151	4,734	2,057	17,437	1,896	1,377	11,627	1,129
9,000 under 10,000.....		3,293	31,183	3,834	1,682	15,879	1,830	923	8,774	991
10,000 and over.....		11,844	199,289	42,062	5,756	100,595	21,336	3,750	64,958	13,262
Total.....		260,948	1,299,347	109,414	120,925	611,087	48,934	89,907	451,465	29,800



**TABLE 7**  
**Distribution by Income Classes—Provinces and Canada**

(All money figures in thousands of dollars)

INCOME CLASS	Newfoundland			Prince Edward Island			Nova Scotia		
	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
Under \$1,000.....	190	\$ 125	\$ 11	50	\$ 15	\$ 2	520	\$ 266	\$ 27
\$1,000 under 1,100.....	1,250	1,319	10	260	273	2	2,100	2,196	16
1,100 under 1,200.....	1,300	1,491	30	310	354	6	2,640	3,027	56
1,200 under 1,300.....	1,100	1,364	36	330	409	10	2,460	3,072	83
1,300 under 1,400.....	1,200	1,619	59	220	297	11	2,660	3,576	120
1,400 under 1,500.....	1,230	1,776	71	340	493	19	2,620	3,791	157
1,500 under 1,600.....	860	1,334	62	160	246	12	2,960	4,575	204
1,600 under 1,700.....	940	1,544	80	220	361	16	2,880	4,739	247
1,700 under 1,800.....	840	1,467	85	180	312	17	2,340	4,087	219
1,800 under 1,900.....	920	1,702	106	180	331	16	2,900	5,340	303
1,900 under 2,000.....	840	1,635	105	240	468	28	2,380	4,637	276
1,000 under 2,000.....	10,480	15,251	644	2,440	3,544	137	25,940	39,040	1,681
2,000 under 2,100.....	930	1,905	99	210	429	22	2,600	5,327	277
2,100 under 2,200.....	1,020	2,193	119	110	237	10	2,220	4,766	248
2,200 under 2,300.....	1,050	2,358	116	340	764	35	3,040	6,827	325
2,300 under 2,400.....	1,070	2,512	119	250	585	30	2,800	6,573	301
2,400 under 2,500.....	1,360	3,320	147	130	320	16	3,060	7,495	360
2,500 under 2,600.....	1,240	3,157	156	320	812	43	3,500	8,903	395
2,600 under 2,700.....	1,630	4,306	192	200	527	24	3,440	9,101	336
2,700 under 2,800.....	1,570	4,316	203	210	577	26	3,920	10,765	434
2,800 under 2,900.....	1,340	3,816	168	230	655	33	3,560	10,122	488
2,900 under 3,000.....	1,560	4,596	219	240	706	31	3,980	11,722	538
2,000 under 3,000.....	12,770	32,479	1,538	2,240	5,612	270	32,120	81,601	3,702
3,000 under 3,100.....	1,640	4,994	230	220	668	30	3,380	10,270	437
3,100 under 3,200.....	1,630	5,123	258	170	536	26	3,640	11,441	598
3,200 under 3,300.....	1,530	4,963	244	210	681	33	3,400	11,036	628
3,300 under 3,400.....	1,340	4,478	241	150	501	22	3,180	10,647	561
3,400 under 3,500.....	1,410	4,857	246	150	518	26	3,100	10,658	603
3,500 under 3,600.....	1,510	5,353	332	140	496	26	3,080	10,912	618
3,600 under 3,700.....	1,340	4,883	295	210	764	39	2,920	10,639	580
3,700 under 3,800.....	1,200	4,493	263	240	901	56	2,200	8,233	495
3,800 under 3,900.....	1,010	3,885	231	130	498	25	2,380	9,146	535
3,900 under 4,000.....	950	3,742	256	160	631	35	1,880	7,413	443
3,000 under 4,000.....	13,560	46,771	2,596	1,780	6,194	318	29,160	100,395	5,498
4,000 under 4,500.....	3,700	15,635	1,036	360	1,528	91	7,520	31,754	2,128
4,500 under 5,000.....	2,380	11,256	860	300	1,433	108	4,480	21,159	1,607
4,000 under 5,000.....	6,080	26,891	1,896	660	2,961	199	12,000	52,913	3,735
5,000 under 6,000.....	3,131	17,066	1,524	361	1,969	171	4,801	25,790	2,247
6,000 under 7,000.....	1,280	8,199	800	166	1,073	103	2,023	12,939	1,333
7,000 under 8,000.....	515	3,840	425	76	569	62	1,166	8,608	846
8,000 under 9,000.....	273	2,315	287	62	527	60	715	6,079	705
9,000 under 10,000.....	278	2,603	352	40	381	45	399	3,794	504
10,000 under 15,000.....	494	5,861	913	116	1,409	206	849	10,192	1,465
15,000 under 20,000.....	155	2,635	535	39	669	127	342	5,866	1,119
20,000 under 25,000.....	78	1,760	437	8	170	39	116	2,570	586
5,000 under 25,000.....	6,204	44,279	5,273	868	6,767	813	10,411	75,838	8,805
25,000 and over.....	96	3,734	1,173	12	490	172	186	7,291	2,192
Grand Total.....	49,380	169,530	13,131	8,050	25,583	1,911	110,337	357,344	25,640

**TABLE 7 — (Cont'd)**  
**Distribution by Income Classes—Provinces and Canada**

(All money figures in thousands of dollars)

INCOME CLASS	New Brunswick			Quebec			Ontario		
	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
Under \$1,000.....	120	\$ 34	\$ 28	3,700	\$ 2,182	\$ 127	16,980	\$ 9,674	\$ 579
\$1,000 under 1,100.....	1,500	1,573	11	9,980	10,461	71	22,320	23,448	292
1,100 under 1,200.....	1,980	2,264	38	17,510	20,133	230	25,520	29,248	617
1,200 under 1,300.....	1,640	2,047	60	21,430	26,679	481	26,700	33,209	994
1,300 under 1,400.....	1,880	2,525	84	20,600	27,646	696	26,820	36,094	1,435
1,400 under 1,500.....	1,820	2,638	102	20,120	29,050	900	25,640	37,052	1,669
1,500 under 1,600.....	2,140	3,299	152	20,660	31,956	1,137	28,980	44,793	2,200
1,600 under 1,700.....	2,080	3,418	157	20,690	34,044	1,361	29,800	49,069	2,570
1,700 under 1,800.....	1,760	3,071	162	20,140	35,124	1,557	29,540	51,582	2,963
1,800 under 1,900.....	2,180	4,016	230	20,580	37,990	1,851	31,460	58,011	3,450
1,900 under 2,000.....	1,880	3,656	214	19,020	36,985	1,916	31,060	60,412	3,934
1,000 under 2,000.....	18,860	28,507	1,210	190,730	290,068	10,200	277,840	422,918	20,124
2,000 under 2,100.....	2,260	4,629	229	20,050	41,009	2,123	36,380	74,451	4,731
2,100 under 2,200.....	1,940	4,159	214	20,480	43,943	2,224	35,660	76,496	4,841
2,200 under 2,300.....	2,080	4,663	247	22,020	49,430	2,521	35,510	79,753	5,151
2,300 under 2,400.....	2,460	5,772	290	23,200	54,411	2,557	40,760	95,590	6,146
2,400 under 2,500.....	2,160	5,279	255	23,310	56,991	2,746	40,160	98,193	6,437
2,500 under 2,600.....	2,520	6,409	281	23,860	60,705	2,938	41,940	106,740	7,008
2,600 under 2,700.....	2,640	6,989	296	25,670	67,847	3,028	44,800	118,430	7,474
2,700 under 2,800.....	2,760	7,582	310	25,920	71,142	3,058	46,710	128,209	8,432
2,800 under 2,900.....	2,640	7,515	320	27,710	78,833	3,464	47,340	134,688	8,858
2,900 under 3,000.....	2,560	7,545	368	27,670	81,474	3,600	46,900	138,122	9,110
2,000 under 3,000.....	24,020	60,542	2,810	239,890	605,785	28,259	416,160	1,050,672	68,188
3,000 under 3,100.....	2,960	9,002	404	26,080	79,395	3,512	45,240	137,806	9,156
3,100 under 3,200.....	2,760	8,688	426	27,030	84,993	3,793	47,440	149,195	10,290
3,200 under 3,300.....	2,500	8,117	402	26,280	85,322	3,977	48,940	158,864	10,640
3,300 under 3,400.....	2,340	7,829	402	24,520	82,054	3,876	47,260	158,142	10,942
3,400 under 3,500.....	2,160	7,444	354	25,500	87,795	4,166	44,960	154,856	11,022
3,500 under 3,600.....	2,280	8,092	432	23,680	83,961	4,042	43,880	155,569	11,247
3,600 under 3,700.....	2,040	7,436	440	24,150	88,036	4,234	44,240	161,242	11,617
3,700 under 3,800.....	1,860	6,961	392	24,080	90,210	4,414	41,120	154,022	11,442
3,800 under 3,900.....	1,820	6,989	418	21,000	80,751	4,241	39,200	150,742	11,504
3,900 under 4,000.....	1,720	6,778	405	19,840	78,212	4,233	38,760	152,893	11,889
3,000 under 4,000.....	22,440	77,336	4,075	242,160	840,729	40,488	441,040	1,533,331	109,749
4,000 under 4,500.....	5,860	24,768	1,651	76,730	324,381	18,688	156,740	662,902	53,643
4,500 under 5,000.....	3,480	16,382	1,230	48,130	227,537	15,160	105,960	500,600	43,935
4,000 under 5,000.....	9,340	41,150	2,881	124,860	551,918	33,848	262,700	1,163,502	97,578
5,000 under 6,000.....	4,150	22,511	1,897	52,215	283,270	21,598	113,377	615,309	59,389
6,000 under 7,000.....	2,116	13,606	1,301	25,022	160,963	14,266	54,884	353,273	36,964
7,000 under 8,000.....	984	7,305	813	13,888	103,462	10,118	26,744	199,027	22,441
8,000 under 9,000.....	473	3,969	471	7,855	66,325	6,993	16,232	136,990	16,499
9,000 under 10,000.....	265	2,495	310	4,344	41,104	4,714	10,649	100,634	13,150
10,000 under 15,000.....	710	8,537	1,264	11,358	135,976	18,623	21,651	259,758	40,241
15,000 under 20,000.....	281	4,764	911	4,146	70,872	12,601	7,977	135,849	27,580
20,000 under 25,000.....	94	2,066	483	1,865	41,355	8,913	3,464	76,851	18,577
5,000 under 25,000.....	9,073	65,253	7,450	120,693	903,327	97,826	254,978	1,877,691	234,841
25,000 and over.....	135	5,168	1,604	3,190	142,935	43,287	5,808	254,637	86,138
Grand Total.....	83,988	277,990	20,058	925,223	3,336,944	254,035	1,675,506	6,312,425	617,197



**TABLE 7 — (Cont'd)**  
**Distribution by Income Classes—Provinces and Canada**

(All money figures in thousands of dollars)

INCOME CLASS	Manitoba			Saskatchewan			Alberta and N.W.T.		
	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
Under \$1,000.....	1,240	\$ 640	\$ 48	580	\$ 308	\$ 22	1,801	\$ 1,027	\$ 77
\$1,000 under 1,100.....	2,420	2,537	19	2,100	2,205	14	3,369	3,545	38
1,100 under 1,200.....	3,530	4,036	78	2,740	3,139	57	4,893	5,594	111
1,200 under 1,300.....	3,740	4,654	125	2,800	3,465	88	5,133	6,391	177
1,300 under 1,400.....	3,680	4,946	173	2,960	3,991	153	5,053	6,792	254
1,400 under 1,500.....	3,760	5,432	223	3,000	4,329	175	5,106	7,385	318
1,500 under 1,600.....	4,160	6,438	294	3,580	5,549	248	5,075	7,852	383
1,600 under 1,700.....	4,200	6,907	363	3,100	5,095	253	4,955	8,159	428
1,700 under 1,800.....	4,200	7,325	412	2,980	5,207	273	4,685	8,183	474
1,800 under 1,900.....	3,660	6,756	406	2,980	5,481	312	5,407	9,960	613
1,900 under 2,000.....	4,740	9,203	585	3,740	7,272	453	5,292	10,306	680
1,000 under 2,000.....	38,090	58,234	2,678	29,980	45,733	2,026	48,968	74,167	3,476
2,000 under 2,100.....	4,340	8,868	554	3,620	7,401	432	5,724	11,699	720
2,100 under 2,200.....	4,640	9,953	609	3,980	8,538	502	5,634	12,089	786
2,200 under 2,300.....	4,220	9,479	593	4,000	8,982	553	5,793	13,018	802
2,300 under 2,400.....	5,340	12,518	749	4,220	9,884	625	6,217	14,565	909
2,400 under 2,500.....	4,880	11,933	707	3,680	8,998	496	6,759	16,530	1,047
2,500 under 2,600.....	5,560	14,142	819	4,500	11,457	594	6,350	16,175	1,010
2,600 under 2,700.....	5,860	15,487	931	4,240	11,222	556	7,972	21,083	1,281
2,700 under 2,800.....	5,800	15,906	886	4,980	13,664	714	8,104	22,252	1,419
2,800 under 2,900.....	6,040	17,183	957	5,180	14,730	787	7,601	21,636	1,288
2,900 under 3,000.....	5,920	17,434	1,022	4,560	13,430	733	7,816	23,017	1,467
2,000 under 3,000.....	52,600	132,903	7,827	42,960	108,306	5,992	67,970	172,064	10,729
3,000 under 3,100.....	5,320	16,193	926	4,680	14,229	864	7,135	21,728	1,391
3,100 under 3,200.....	5,380	16,915	913	4,620	14,522	882	7,476	23,519	1,497
3,200 under 3,300.....	5,720	18,575	1,114	4,360	14,152	810	7,767	25,203	1,764
3,300 under 3,400.....	5,340	17,860	1,100	3,720	12,446	719	6,992	23,373	1,623
3,400 under 3,500.....	4,620	15,925	902	3,120	10,746	661	6,657	22,941	1,702
3,500 under 3,600.....	5,080	18,011	1,088	3,380	11,985	721	6,243	22,116	1,471
3,600 under 3,700.....	4,740	17,264	1,175	3,120	11,361	725	6,972	25,400	1,822
3,700 under 3,800.....	4,280	16,025	1,026	2,960	11,087	733	5,653	21,154	1,598
3,800 under 3,900.....	4,120	15,830	1,084	2,880	11,072	762	5,510	21,177	1,644
3,900 under 4,000.....	3,220	12,697	850	2,700	10,644	744	5,604	22,097	1,708
3,000 under 4,000.....	47,820	165,295	10,178	35,540	122,244	7,621	66,009	228,708	16,220
4,000 under 4,500.....	14,860	62,813	4,764	10,960	46,226	3,375	20,651	87,382	7,085
4,500 under 5,000.....	8,120	38,376	3,086	7,940	37,501	3,122	14,751	69,841	6,265
4,000 under 5,000.....	22,980	101,189	7,850	18,900	83,727	6,497	35,402	157,223	13,350
5,000 under 6,000.....	9,381	50,816	4,666	9,240	50,230	4,525	17,121	92,717	8,923
6,000 under 7,000.....	4,703	30,142	3,019	4,360	28,185	2,734	8,458	54,695	5,906
7,000 under 8,000.....	2,921	21,638	2,418	1,560	11,583	1,255	4,579	34,059	4,203
8,000 under 9,000.....	1,683	14,165	1,699	1,160	9,677	1,139	2,805	23,728	2,970
9,000 under 10,000.....	1,180	11,146	1,444	880	8,303	1,088	1,953	18,521	2,423
10,000 under 15,000.....	2,038	24,489	3,720	1,507	18,013	2,822	3,717	43,946	6,827
15,000 under 20,000.....	795	13,581	2,686	508	8,723	1,806	1,196	20,344	4,186
20,000 under 25,000.....	310	6,870	1,657	187	4,173	1,026	476	10,559	2,613
5,000 under 25,000.....	23,011	172,847	21,309	19,402	138,887	16,395	40,305	298,569	38,051
25,000 and over.....	503	20,670	6,629	237	8,339	2,635	673	25,271	8,277
Grand Total.....	186,244	651,778	56,519	147,599	507,544	41,188	261,128	957,029	90,180



**TABLE 7 — (Concluded)**  
**Distribution by Income Classes—Provinces and Canada**

(All money figures in thousands of dollars)

INCOME CLASS	British Columbia and Yukon			Non-Residents			Canada		
	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
Under \$1,000.....	3,020	\$ 1,701	\$ 118	3,220	\$ 1,649	\$ 151	31,421	\$ 17,621	\$ 1,190
\$1,000 under 1,100.....	5,390	5,637	58	530	554	35	51,219	53,748	566
1,100 under 1,200.....	6,290	7,209	142	550	632	46	67,263	77,127	1,411
1,200 under 1,300.....	6,310	7,866	282	650	809	52	72,293	89,965	2,388
1,300 under 1,400.....	6,680	8,974	328	550	740	41	72,303	97,200	3,354
1,400 under 1,500.....	6,560	9,493	421	560	810	53	70,756	102,249	4,108
1,500 under 1,600.....	7,440	11,500	548	460	711	51	76,475	118,253	5,291
1,600 under 1,700.....	7,430	12,238	635	610	1,002	76	76,905	126,576	6,186
1,700 under 1,800.....	7,050	12,308	691	400	698	56	74,115	129,364	6,909
1,800 under 1,900.....	8,310	15,325	921	400	739	49	78,977	145,651	8,257
1,900 under 2,000.....	7,660	14,886	939	390	760	62	77,242	150,220	9,192
1,000 under 2,000.....	69,120	105,436	4,965	5,100	7,455	521	717,548	1,090,353	47,662
2,000 under 2,100.....	9,430	19,268	1,195	400	815	62	85,944	175,801	10,444
2,100 under 2,200.....	8,680	18,635	1,175	270	581	48	84,634	181,590	10,776
2,200 under 2,300.....	9,910	22,246	1,455	330	738	63	88,293	198,258	11,861
2,300 under 2,400.....	9,130	21,400	1,427	320	752	67	95,767	224,562	13,220
2,400 under 2,500.....	9,500	23,235	1,477	320	782	59	95,319	233,076	13,747
2,500 under 2,600.....	9,990	25,420	1,644	240	607	53	100,020	254,527	14,941
2,600 under 2,700.....	10,320	27,291	1,817	370	979	79	107,142	283,262	16,014
2,700 under 2,800.....	10,810	29,685	1,961	300	824	63	111,084	304,922	17,506
2,800 under 2,900.....	10,440	29,698	1,959	320	911	58	112,401	319,787	18,380
2,900 under 3,000.....	11,860	34,940	2,344	160	473	40	113,226	333,459	19,472
2,000 under 3,000.....	100,070	251,818	16,454	3,030	7,462	592	993,830	2,509,244	146,361
3,000 under 3,100.....	11,510	35,038	2,386	190	578	61	108,355	329,901	19,397
3,100 under 3,200.....	12,150	38,224	2,564	160	504	38	112,456	353,660	21,285
3,200 under 3,300.....	11,810	38,311	2,638	380	1,231	108	112,897	366,455	22,358
3,300 under 3,400.....	11,790	39,438	2,761	190	637	58	106,822	357,405	22,305
3,400 under 3,500.....	12,360	42,600	3,018	220	758	67	104,257	359,098	22,767
3,500 under 3,600.....	11,800	41,816	3,117	140	498	32	101,213	358,809	23,126
3,600 under 3,700.....	11,150	40,613	3,000	220	799	81	101,102	368,437	24,008
3,700 under 3,800.....	10,830	40,554	3,125	180	674	75	94,603	354,314	23,619
3,800 under 3,900.....	9,950	38,251	2,883	160	613	37	88,160	338,954	23,364
3,900 under 4,000.....	10,550	41,628	3,275	200	789	58	85,584	337,524	23,896
3,000 under 4,000.....	113,900	396,473	28,767	2,040	7,081	615	1,015,449	3,524,557	226,125
4,000 under 4,500.....	46,770	198,037	16,143	540	2,284	214	344,691	1,457,710	108,818
4,500 under 5,000.....	32,350	153,016	13,602	580	2,756	266	228,471	1,079,857	89,241
4,000 under 5,000.....	79,120	351,053	29,745	1,120	5,040	480	573,162	2,537,567	198,059
5,000 under 6,000.....	37,321	202,638	19,846	581	3,141	299	251,679	1,365,457	125,085
6,000 under 7,000.....	15,731	100,716	10,727	649	4,219	477	119,392	768,010	77,630
7,000 under 8,000.....	7,817	58,017	6,773	384	2,880	354	60,634	450,988	49,708
8,000 under 9,000.....	4,131	34,912	4,314	263	2,200	278	35,652	300,887	35,415
9,000 under 10,000.....	3,268	30,815	3,975	191	1,824	239	23,447	221,620	28,244
10,000 under 15,000.....	6,177	74,176	11,586	351	4,033	613	48,968	586,390	88,280
15,000 under 20,000.....	1,931	32,934	7,236	134	2,318	472	17,504	298,555	59,259
20,000 under 25,000.....	741	16,386	4,057	37	819	203	7,376	163,579	38,591
5,000 under 25,000.....	77,117	550,594	68,514	2,590	21,434	2,935	564,652	4,155,486	502,212
25,000 and over.....	1,200	49,461	16,184	74	2,893	943	12,114	520,889	169,234
Grand Total.....	443,547	1,706,536	164,747	17,174	53,014	6,237	3,908,176	14,355,717	1,290,843

**TABLE 8**  
**Distribution by Occupational Classes—Provinces and Canada**

(All money figures in thousands of dollars)

OCCUPATION	Newfoundland			Prince Edward Island			Nova Scotia		
	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
		\$	\$		\$	\$		\$	\$
Farmers.....	22	71	3	144	443	17	229	722	44
Fishermen.....	10	32	1	*	—	—	671	2,313	156
Total Farmers and Fishermen.....	32	103	4	146	455	18	900	3,035	200
Accountants.....	27	237	38	3	35	5	21	435	111
Doctors and Surgeons.....	114	1,645	374	52	508	73	359	4,181	859
Dentists.....	19	228	41	14	101	11	100	743	90
Lawyers and Notaries.....	56	772	168	18	168	24	212	1,735	339
Engineers and Architects..	5	83	19	*	—	—	14	295	83
Nurses.....	—	—	—	10	13	1	60	85	3
Other Professionals.....	35	318	45	39	188	18	147	685	65
Total Professionals.....	256	3,283	685	137	1,019	133	913	8,159	1,550
Agricultural Enterprises...	10	37	2	—	—	—	20	31	2
Business Enterprises.....	36,622	122,188	8,553	4,537	13,093	843	76,216	237,782	15,527
Institutions.....	202	537	39	315	654	36	2,764	6,206	296
Teachers and Professors...	35	71	6	10	35	4	2,763	7,517	555
Federal Government.....	2,181	7,519	526	936	3,155	218	10,695	33,836	1,956
Provincial Governments...	3,463	8,902	555	762	1,808	97	3,857	10,936	769
Municipal Governments...	145	366	22	135	390	21	2,566	7,057	390
Unclassified.....	4,016	12,644	857	—	—	—	721	1,507	85
Total Employees.....	46,674	152,264	10,560	6,695	19,135	1,219	99,602	304,872	19,580
Salesmen.....	220	1,419	180	65	341	42	916	4,154	386
Forestry.....	70	477	59	—	—	—	45	212	22
Manufacturing.....	14	149	27	85	408	43	253	1,184	131
Construction.....	154	1,009	165	34	240	48	528	2,570	311
Public Utilities.....	141	591	57	65	201	13	501	1,921	161
Wholesale Trade.....	35	391	70	43	394	81	171	651	75
Retail Trade.....	949	4,796	558	389	1,741	156	2,312	11,271	1,185
Service.....	290	1,661	227	83	441	76	1,117	4,099	381
Finance.....	6	134	39	3	28	4	95	883	157
Unclassified.....	9	104	20	—	—	—	27	210	42
Total Business Proprietors...	1,668	9,312	1,222	702	3,453	421	5,049	23,001	2,465
Investors.....	438	2,759	406	206	854	60	2,100	11,316	1,313
Pensioners.....	51	156	11	76	242	13	640	1,723	81
Total Financial.....	489	2,915	417	282	1,096	73	2,740	13,039	1,394
Estates.....	36	189	56	12	45	4	67	413	30
Unclassified.....	5	45	7	11	39	1	150	671	35
Grand Total.....	49,380	169,530	13,131	8,050	25,583	1,911	110,337	357,344	25,640



**TABLE 8 — (Cont'd)**  
**Distribution by Occupational Classes—Provinces and Canada**

(All money figures in thousands of dollars)

OCCUPATION	New Brunswick			Quebec			Ontario		
	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
		\$	\$		\$	\$		\$	\$
Farmers.....	271	1,040	64	780	3,053	177	12,608	46,938	3,570
Fishermen.....	129	567	43	10	30	2	246	1,349	167
Total Farmers and Fishermen.....	400	1,607	107	790	3,083	179	12,854	48,287	3,737
Accountants.....	31	411	80	755	8,069	1,522	1,273	12,602	2,502
Doctors and Surgeons.....	306	3,804	747	2,925	32,358	5,541	4,869	68,320	15,367
Dentists.....	104	736	96	880	5,659	612	1,924	18,348	3,004
Lawyers and Notaries.....	118	890	129	1,564	17,281	3,471	2,488	39,350	10,217
Engineers and Architects.....	48	446	87	756	10,190	2,281	664	10,556	2,878
Nurses.....	80	190	14	921	1,891	105	1,943	3,948	252
Other Professionals.....	107	405	36	1,608	9,794	1,113	3,472	19,703	2,720
Total Professionals.....	794	6,882	1,189	9,409	85,242	14,645	16,633	172,827	36,940
Agricultural Enterprises.....	20	37	3	120	326	17	1,424	3,137	169
Business Enterprises.....	61,553	193,518	12,735	733,985	2,495,942	168,533	1,255,779	4,477,434	403,707
Institutions.....	1,873	3,878	232	20,565	48,477	2,674	47,202	118,968	8,717
Teachers and Professors.....	3,484	9,609	675	14,413	42,229	2,640	36,142	140,064	13,365
Federal Government.....	3,920	14,321	939	27,458	90,550	4,680	63,179	222,018	17,199
Provincial Governments.....	3,616	11,982	694	16,240	51,064	2,640	40,012	149,443	12,556
Municipal Governments.....	1,111	3,672	203	21,788	77,072	3,461	45,987	162,699	11,721
Unclassified.....	142	333	19	6,377	17,464	855	13,543	38,349	2,909
Total Employees.....	75,719	237,350	15,500	840,946	2,823,124	185,500	1,503,268	5,312,112	470,343
Salesmen.....	756	3,560	312	11,197	57,982	5,634	20,844	110,902	13,155
Forestry.....	218	1,081	137	487	3,793	594	569	2,956	403
Manufacturing.....	167	933	94	4,048	24,233	3,016	6,232	36,487	5,133
Construction.....	309	1,536	195	5,288	27,578	3,040	13,844	69,357	8,530
Public Utilities.....	358	1,146	90	2,087	7,907	611	5,115	20,626	2,079
Wholesale Trade.....	131	987	147	2,288	17,313	2,655	2,868	21,172	3,712
Retail Trade.....	2,154	9,442	878	16,521	85,188	8,771	28,221	150,991	18,156
Service.....	688	2,830	250	9,716	44,442	4,322	17,205	75,023	8,402
Finance.....	41	404	63	1,461	18,045	4,106	3,136	41,544	12,337
Unclassified.....	143	476	42	225	1,286	182	765	4,436	762
Total Business Proprietors.....	4,209	18,835	1,896	42,121	229,785	27,297	77,955	422,592	59,514
Investors.....	1,455	7,741	903	18,123	127,874	20,144	32,402	201,413	30,002
Pensioners.....	550	1,575	83	1,701	5,548	323	7,656	24,332	1,567
Total Financial.....	2,005	9,316	986	19,824	133,422	20,467	40,058	225,745	31,569
Estates.....	44	156	5	129	766	82	1,591	8,852	546
Unclassified.....	61	284	63	807	3,540	231	2,303	11,108	1,393
Grand Total.....	83,988	277,990	20,058	925,223	3,336,944	254,035	1,675,506	6,312,425	617,197



**TABLE 8 — (Cont'd)**  
**Distribution by Occupational Classes—Provinces and Canada**  
(All money figures in thousands of dollars)

OCCUPATION	Manitoba			Saskatchewan			Alberta and N.W.T.		
	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
		\$	\$		\$	\$		\$	\$
Farmers.....	3,874	12,233	686	20,538	71,850	4,448	13,754	51,918	4,070
Fishermen.....	22	128	28	—	—	—	22	85	9
Total Farmers and Fishermen.	3,896	12,361	714	20,538	71,850	4,448	13,776	52,003	4,079
Accountants.....	144	1,566	289	54	616	121	311	2,701	452
Doctors and Surgeons.....	608	7,710	1,597	508	7,295	1,584	900	10,857	2,237
Dentists.....	274	2,712	434	166	1,854	345	252	3,000	524
Lawyers and Notaries.....	373	3,643	700	325	2,419	363	448	5,094	1,098
Engineers and Architects..	54	644	122	56	618	154	150	1,654	367
Nurses.....	260	548	38	80	178	11	81	149	7
Other Professionals.....	330	1,901	234	311	1,874	279	577	3,658	550
Total Professionals.....	2,043	18,724	3,414	1,500	14,854	2,857	2,719	27,113	5,235
Agricultural Enterprises...	220	351	16	720	1,211	50	440	823	33
Business Enterprises.....	127,923	431,282	35,646	75,967	247,989	19,010	172,444	608,088	54,676
Institutions.....	5,470	12,183	763	6,973	16,712	1,192	6,092	14,634	1,028
Teachers and Professors...	6,069	19,487	1,653	7,029	21,979	1,643	8,046	27,786	2,408
Federal Government.....	9,321	29,903	2,055	6,137	21,513	1,543	11,353	35,625	2,585
Provincial Governments...	8,028	24,590	1,691	7,532	24,006	1,821	10,009	31,018	2,326
Municipal Governments...	6,704	21,821	1,286	4,302	14,946	1,000	10,394	34,603	2,564
Unclassified.....	1,181	3,064	186	1,400	3,418	207	1,867	4,565	263
Total Employees.....	164,916	542,681	43,296	110,060	351,774	26,466	220,645	757,142	65,883
Salesmen.....	2,958	14,134	1,368	1,301	5,272	551	3,693	19,037	2,132
Forestry.....	23	105	9	*	—	—	*	—	—
Manufacturing.....	464	2,635	300	473	2,254	240	337	2,074	313
Construction.....	1,224	6,211	736	1,283	6,186	750	2,044	11,193	1,444
Public Utilities.....	633	2,322	178	985	3,911	333	2,226	9,246	816
Wholesale Trade.....	621	4,281	609	123	1,009	161	144	1,343	268
Retail Trade.....	2,875	15,078	1,692	4,621	23,995	2,727	5,733	32,043	4,145
Service.....	1,900	7,318	635	1,456	6,384	659	3,109	12,578	1,190
Finance.....	404	2,662	342	167	1,473	279	373	2,586	415
Unclassified.....	26	221	41	137	848	108	232	1,804	323
Total Business Proprietors...	8,170	40,833	4,542	9,247	46,084	5,261	14,200	72,890	8,918
Investors.....	3,165	18,915	2,797	3,806	14,570	1,421	4,638	23,743	3,510
Pensioners.....	727	2,370	168	500	1,362	66	741	1,755	67
Total Financial.....	3,892	21,285	2,965	4,306	15,932	1,487	5,379	25,498	3,577
Estates.....	164	878	137	328	620	36	233	796	56
Unclassified.....	205	882	83	319	1,158	82	483	2,550	300
Grand Total.....	186,244	651,778	56,519	147,599	507,544	41,188	261,128	957,029	90,180

**TABLE 8 — (Concluded)**  
**Distribution by Occupational Classes—Provinces and Canada**

(All money figures in thousands of dollars)

OCCUPATION	British Columbia and Yukon			Non-Residents			Canada		
	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
		\$	\$		\$	\$		\$	\$
Farmers.....	2,429	8,758	580	123	409	33	54,772	197,435	13,692
Fishermen.....	2,946	13,398	1,388	—	—	—	4,058	17,914	1,795
Total Farmers and Fishermen.	5,375	22,156	1,968	123	409	33	58,830	215,349	15,487
Accountants.....	410	3,587	621	42	266	36	3,071	30,525	5,777
Doctors and Surgeons.....	1,195	18,066	3,977	32	174	36	11,868	154,918	32,392
Dentists.....	563	6,271	1,081	—	—	—	4,296	39,652	6,238
Lawyers and Notaries.....	540	6,138	1,334	—	—	—	6,142	77,490	17,843
Engineers and Architects..	342	3,998	926	7	113	27	2,097	28,603	6,945
Nurses.....	351	681	44	40	63	3	3,826	7,746	478
Other Professionals.....	945	4,931	693	131	669	93	7,702	44,126	5,846
Total Professionals.....	4,346	43,672	8,676	252	1,285	195	39,002	383,060	75,519
Agricultural Enterprises...	363	850	40	—	—	—	3,337	6,803	332
Business Enterprises.....	315,740	1,172,945	108,046	10,453	34,694	3,865	2,871,219	10,034,955	831,141
Institutions.....	14,025	36,409	2,762	1,310	2,227	184	106,791	260,885	17,923
Teachers and Professors...	10,075	39,719	3,609	600	1,476	126	88,666	309,972	26,684
Federal Government.....	19,751	68,618	5,207	961	3,498	327	155,892	530,556	37,235
Provincial Governments...	15,003	49,291	3,591	253	581	50	108,775	363,621	26,790
Municipal Governments...	8,670	32,473	2,418	140	279	20	101,942	355,378	23,106
Unclassified.....	6,387	17,577	1,244	180	269	22	35,814	99,190	6,647
Total Employees.....	390,014	1,417,882	126,917	13,897	43,024	4,594	3,472,436	11,961,360	969,858
Salesmen.....	4,218	23,303	2,744	150	620	72	46,318	240,724	26,576
Forestry.....	2,525	13,201	1,691	*	—	—	3,943	21,941	2,944
Manufacturing.....	2,329	12,145	1,594	74	510	78	14,476	83,012	10,969
Construction.....	3,910	18,170	1,914	25	169	31	28,643	144,219	17,164
Public Utilities.....	1,993	8,804	935	*	—	—	14,106	56,757	5,303
Wholesale Trade.....	789	5,506	871	5	79	17	7,218	53,126	8,666
Retail Trade.....	7,541	37,329	4,313	96	307	51	71,412	372,181	42,632
Service.....	4,542	18,745	2,062	145	775	139	40,251	174,296	18,343
Finance.....	495	3,886	681	130	1,245	284	6,311	72,890	18,707
Unclassified.....	226	1,029	117	48	451	81	1,838	10,865	1,718
Total Business Proprietors...	24,350	118,815	14,178	527	3,687	732	188,198	989,287	126,446
Investors.....	11,431	67,833	9,266	2,082	3,766	585	79,846	480,784	70,407
Pensioners.....	2,531	7,963	511	80	122	12	15,253	47,148	2,902
Total Financial.....	13,962	75,796	9,777	2,162	3,888	597	95,099	527,932	73,309
Estates.....	197	858	100	20	5	1	2,821	13,578	1,053
Unclassified.....	1,085	4,054	387	43	96	13	5,472	24,427	2,595
Grand Total.....	443,547	1,706,536	164,747	17,174	53,014	6,237	3,908,176	14,355,717	1,290,843



**TABLE 9**  
**Income Distribution by Occupational Classes**

(All money figures in thousands of dollars)

INCOME CLASS	FARMERS			FISHERMEN			Total Farmers and Fishermen		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	100	\$ 33	\$ 8	—	\$ —	\$ —	100	\$ 33	\$ 8
\$1,000 under 2,000.....	9,070	13,441	500	541	772	32	9,611	14,213	532
2,000 under 3,000.....	17,510	44,652	1,350	931	2,365	91	18,441	47,017	1,441
3,000 under 4,000.....	12,800	44,059	2,036	790	2,701	184	13,590	46,760	2,220
4,000 under 5,000.....	6,720	29,786	1,887	480	2,161	185	7,200	31,947	2,072
5,000 under 6,000.....	3,264	17,837	1,500	375	2,033	191	3,639	19,870	1,691
6,000 under 7,000.....	2,101	13,556	1,358	367	2,352	270	2,468	15,908	1,628
7,000 under 8,000.....	986	7,386	734	245	1,819	227	1,231	9,205	961
8,000 under 9,000.....	484	4,024	447	67	560	75	551	4,584	522
9,000 under 10,000.....	590	5,552	639	104	971	128	694	6,523	767
10,000 under 15,000.....	820	9,679	1,462	124	1,454	232	944	11,133	1,694
15,000 under 20,000.....	195	3,330	634	19	324	65	214	3,654	699
20,000 and over.....	132	4,100	1,138	15	402	114	147	4,502	1,252
Total.....	54,772	197,435	13,693	4,058	17,914	1,794	58,830	215,349	15,487

INCOME CLASS	ACCOUNTANTS			MEDICAL DOCTORS AND SURGEONS			DENTISTS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	—	\$ —	\$ —	40	\$ 27	\$ 3	—	\$ —	\$ —
\$1,000 under 2,000.....	40	70	4	180	278	10	*	—	—
2,000 under 3,000.....	300	781	37	430	1,133	42	200	505	27
3,000 under 4,000.....	320	1,061	69	650	2,301	139	360	1,264	77
4,000 under 5,000.....	410	1,814	135	700	3,240	233	320	1,455	104
5,000 under 6,000.....	288	1,565	144	722	3,995	354	349	1,897	179
6,000 under 7,000.....	180	1,190	126	636	4,064	405	348	2,249	229
7,000 under 8,000.....	203	1,522	164	647	4,843	490	312	2,329	269
8,000 under 9,000.....	138	1,170	139	780	6,591	816	410	3,480	441
9,000 under 10,000.....	181	1,680	212	738	7,003	926	435	4,104	556
10,000 under 15,000.....	488	5,966	948	2,565	31,716	5,077	1,063	12,950	2,118
15,000 under 20,000.....	214	3,705	772	1,707	29,367	6,102	337	5,758	1,220
20,000 and over.....	309	10,003	3,028	2,073	60,359	17,795	142	3,640	1,018
Total.....	3,071	30,527	5,778	11,868	154,917	32,392	4,296	39,652	6,238

INCOME CLASS	LAWYERS AND NOTARIES			CONSULTING ENGINEERS AND ARCHITECTS			NURSES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	—	\$ —	\$ —	—	\$ —	\$ —	40	\$ 35	\$ 2
\$1,000 under 2,000.....	300	500	22	20	35	2	1,981	2,990	116
2,000 under 3,000.....	240	608	24	141	362	18	1,500	3,628	251
3,000 under 4,000.....	660	2,281	127	200	722	40	260	879	88
4,000 under 5,000.....	510	2,284	193	200	913	74			
5,000 under 6,000.....	430	2,372	222	134	721	74			
6,000 under 7,000.....	429	2,834	291	195	1,258	115			
7,000 under 8,000.....	286	2,171	262	149	1,142	120	45	212	20
8,000 under 9,000.....	277	2,334	292	105	876	103			
9,000 under 10,000.....	427	4,023	531	44	410	46			
10,000 under 15,000.....	1,046	12,818	2,051	347	4,260	664			
15,000 under 20,000.....	543	9,375	2,016	178	3,078	624			
20,000 and over.....	994	35,891	11,813	384	14,827	5,066			
Total.....	6,142	77,491	17,844	2,097	28,604	6,946	3,826	7,744	477



**TABLE 9 — (Cont'd)**  
**Income Distribution by Occupational Classes**

(All money figures in thousands of dollars)

INCOME CLASS	OTHER PROFESSIONALS			Total Professionals			EMPLOYEES OF AGRICULTURAL ENTERPRISES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	*	\$ —	\$ —	100	\$ 79	\$ 5	*	\$ —	\$ —
\$1,000 under 2,000.....	1,020	1,547	64	3,561	5,441	218	1,960	2,846	119
2,000 under 3,000.....	1,310	3,254	168	4,121	10,271	567	860	2,026	91
3,000 under 4,000.....	1,260	4,378	305	3,710	12,886	845	370	1,231	59
4,000 under 5,000.....	790	3,516	274	2,970	13,389	1,025	80	362	27
5,000 under 6,000.....	650	3,579	341	2,575	14,139	1,315			
6,000 under 7,000.....	590	3,806	414	2,379	15,408	1,581			
7,000 under 8,000.....	545	4,126	518	2,142	16,133	1,823			
8,000 under 9,000.....	293	2,450	292	2,003	16,901	2,083	27	317	36
9,000 under 10,000.....	290	2,747	346	2,115	19,967	2,617			
10,000 under 15,000.....	575	6,864	1,087	6,085	74,585	11,947			
15,000 under 20,000.....	217	3,682	755	3,197	54,982	11,493			
20,000 and over.....	142	4,162	1,282	4,044	128,882	40,002			
Total.....	7,702	44,128	5,846	39,002	383,063	75,521	3,337	6,804	332

INCOME CLASS	EMPLOYEES OF BUSINESS ENTERPRISES			EMPLOYEES OF INSTITUTIONS			TEACHERS AND PROFESSORS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	23,510	\$ 13,861	\$ 827	1,650	\$ 964	\$ 50	340	\$ 222	\$ 21
\$1,000 under 2,000.....	542,451	822,850	36,805	43,014	65,351	2,878	15,983	24,017	905
2,000 under 3,000.....	720,004	1,817,338	110,421	38,355	94,399	6,383	24,671	62,132	4,364
3,000 under 4,000.....	764,707	2,657,985	173,812	15,526	52,328	3,766	19,633	67,445	5,561
4,000 under 5,000.....	441,071	1,952,556	153,709	4,531	19,869	1,547	11,788	52,232	4,827
5,000 under 6,000.....	188,852	1,023,307	94,299	1,386	7,548	660	8,092	44,287	4,442
6,000 under 7,000.....	81,526	523,860	53,115	941	6,096	633	4,622	29,701	2,984
7,000 under 8,000.....	38,802	288,032	32,160	493	3,625	352	1,976	14,622	1,565
8,000 under 9,000.....	20,259	171,122	20,298	202	1,702	180	857	7,206	810
9,000 under 10,000.....	11,688	110,293	14,202	202	1,887	211	267	2,536	343
10,000 under 15,000.....	23,204	276,226	41,462	303	3,713	573	359	4,195	584
15,000 under 20,000.....	7,571	128,211	25,559	151	2,451	450	65	1,045	191
20,000 and over.....	7,574	249,314	74,473	37	952	241	13	331	86
Total.....	2,871,219	10,034,955	831,142	106,791	260,885	17,924	88,666	309,971	26,683

INCOME CLASS	EMPLOYEES OF FEDERAL GOVERNMENT			EMPLOYEES OF PROVINCIAL GOVERNMENTS			EMPLOYEES OF MUNICIPAL GOVERNMENTS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	2,021	\$ 877	\$ 92	410	\$ 217	\$ 15	280	\$ 131	\$ 7
\$1,000 under 2,000.....	19,785	30,967	1,464	18,766	28,890	1,256	8,542	13,209	582
2,000 under 3,000.....	42,623	109,424	6,303	33,553	84,808	5,055	22,561	58,394	3,056
3,000 under 4,000.....	51,671	179,661	11,000	28,433	97,808	6,180	43,322	151,263	8,798
4,000 under 5,000.....	23,903	105,850	7,640	14,032	61,848	4,669	20,284	88,700	6,384
5,000 under 6,000.....	8,514	46,213	4,053	6,807	36,799	3,345	4,139	22,174	1,920
6,000 under 7,000.....	4,052	26,152	2,522	3,212	20,565	2,111	1,323	8,498	825
7,000 under 8,000.....	1,401	10,391	1,093	1,389	10,424	1,154	626	4,607	480
8,000 under 9,000.....	812	6,811	757	940	7,942	936	422	3,549	408
9,000 under 10,000.....	341	3,207	373	446	4,189	499	181	1,690	194
10,000 under 15,000.....	569	6,666	965	635	7,346	998	238	2,729	366
15,000 under 20,000.....	133	2,402	454	128	2,181	424	19	322	60
20,000 and over.....	67	1,935	520	24	602	146	5	111	26
Total.....	155,892	530,556	37,236	108,775	363,619	26,788	101,942	355,377	23,106

**TABLE 9 — (Cont'd)**  
**Income Distribution by Occupational Classes**

(All money figures in thousands of dollars)

INCOME CLASS	UNCLASSIFIED EMPLOYEES			Total Employees			Salesmen		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	190	\$ 130	\$ 8	28,441	\$ 16,424	\$ 1,020	120	\$ 78	\$ 6
\$1,000 under 2,000.....	11,362	16,870	732	661,863	1,005,000	44,741	3,470	5,331	221
2,000 under 3,000.....	11,730	29,094	1,664	894,357	2,257,615	137,337	8,020	20,622	839
3,000 under 4,000.....	7,493	25,698	1,603	931,155	3,233,419	210,779	9,870	34,491	1,941
4,000 under 5,000.....	2,871	12,750	1,044	518,560	2,294,167	179,847	8,041	35,939	2,789
5,000 under 6,000.....	1,140	6,085	546	218,930	1,186,413	109,265	5,038	27,479	2,459
6,000 under 7,000.....	424	2,763	274	96,101	617,642	62,465	3,437	22,151	2,298
7,000 under 8,000.....	282	2,114	241	44,969	333,815	37,045	2,057	15,410	1,747
8,000 under 9,000.....	84	699	79	23,576	199,031	23,468	1,650	13,889	1,688
9,000 under 10,000.....	64	604	53	13,209	124,591	15,883	1,212	11,491	1,497
10,000 under 15,000.....	116	1,360	195	25,427	302,274	45,149	2,190	26,087	4,037
15,000 under 20,000.....	50	797	150	8,118	137,424	27,291	666	11,414	2,323
20,000 and over.....	8	225	58	7,730	253,541	75,568	547	16,341	4,731
Total.....	35,814	99,189	6,647	3,472,436	11,961,356	969,858	46,318	240,723	26,576

INCOME CLASS	BUSINESS PROPRIETORS FORESTRY			BUSINESS PROPRIETORS MANUFACTURING			BUSINESS PROPRIETORS CONSTRUCTION		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	—	\$ —	\$ —	—	\$ —	\$ —	—	\$ —	\$ —
\$1,000 under 2,000.....	280	379	12	1,250	1,946	81	2,011	2,966	106
2,000 under 3,000.....	760	1,995	68	3,000	7,686	249	6,812	17,258	614
3,000 under 4,000.....	940	3,201	190	3,140	10,902	562	6,820	23,541	1,274
4,000 under 5,000.....	550	2,434	189	1,720	7,805	589	4,620	20,499	1,593
5,000 under 6,000.....	338	1,826	169	1,133	6,284	580	2,095	11,506	1,092
6,000 under 7,000.....	307	1,937	211	812	5,274	561	1,583	10,243	1,072
7,000 under 8,000.....	91	683	70	665	4,960	554	1,273	9,526	1,117
8,000 under 9,000.....	206	1,753	230	595	4,995	606	683	5,765	727
9,000 under 10,000.....	110	1,025	147	496	4,723	648	437	4,135	584
10,000 under 15,000.....	198	2,375	378	1,006	12,071	1,935	1,417	17,071	2,799
15,000 under 20,000.....	80	1,369	280	335	5,759	1,225	485	8,370	1,786
20,000 and over.....	83	2,963	999	324	10,606	3,378	407	13,339	4,400
Total.....	3,943	21,940	2,943	14,476	83,011	10,968	28,643	144,219	17,164

INCOME CLASS	BUSINESS PROPRIETORS PUBLIC UTILITIES			BUSINESS PROPRIETORS WHOLESALE TRADE			BUSINESS PROPRIETORS RETAIL TRADE		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	—	\$ —	\$ —	—	\$ —	\$ —	*	\$ —	\$ —
\$1,000 under 2,000.....	1,850	2,733	106	360	617	32	5,063	7,540	290
2,000 under 3,000.....	4,345	10,972	368	1,010	2,517	82	14,850	38,017	1,283
3,000 under 4,000.....	3,186	10,973	600	1,180	4,144	244	15,504	53,783	2,777
4,000 under 5,000.....	2,016	8,960	722	1,050	4,717	418	11,023	49,221	3,822
5,000 under 6,000.....	882	4,814	449	656	3,576	431	6,696	36,615	3,362
6,000 under 7,000.....	482	3,120	334	495	3,176	293	4,804	31,022	3,279
7,000 under 8,000.....	318	2,388	294	306	2,313	270	3,289	24,502	2,928
8,000 under 9,000.....	297	2,498	322	465	3,978	510	2,195	18,575	2,263
9,000 under 10,000.....	240	2,315	310	296	2,850	382	2,115	20,026	2,720
10,000 under 15,000.....	309	3,702	621	766	9,248	1,498	3,749	44,768	7,206
15,000 under 20,000.....	105	1,821	394	315	5,375	1,110	1,154	19,683	4,134
20,000 and over.....	76	2,462	783	319	10,614	3,395	950	28,420	8,567
Total.....	14,106	56,758	5,303	7,218	53,125	8,665	71,412	372,182	42,631



**TABLE 9 — (Concluded)**  
**Income Distribution by Occupational Classes**

(All money figures in thousands of dollars)

INCOME CLASS	BUSINESS PROPRIETORS SERVICE			BUSINESS PROPRIETORS FINANCE			BUSINESS PROPRIETORS UNCLASSIFIED		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$ 1,000.....	80	\$ 45	\$ 2	—	\$ —	\$ —	—	\$ —	\$ —
\$1,000 under 2,000.....	6,045	8,981	371	280	425	13	221	323	13
2,000 under 3,000.....	11,283	28,491	1,031	600	1,495	61	361	926	38
3,000 under 4,000.....	8,133	27,760	1,486	740	2,623	141	420	1,471	86
4,000 under 5,000.....	5,100	22,729	1,772	720	3,214	249	280	1,231	98
5,000 under 6,000.....	2,816	15,339	1,454	761	4,103	350	97	542	52
6,000 under 7,000.....	2,017	13,015	1,361	427	2,772	302	71	465	51
7,000 under 8,000.....	1,178	8,772	986	423	3,190	369	28	207	19
8,000 under 9,000.....	803	6,787	842	329	2,770	328	68	578	78
9,000 under 10,000.....	504	4,761	643	321	3,044	404	83	780	117
10,000 under 15,000.....	1,423	17,008	2,745	733	8,892	1,402	100	1,192	188
15,000 under 20,000.....	457	7,809	1,684	342	5,938	1,239	50	902	185
20,000 and over.....	412	12,800	3,966	635	34,426	13,850	59	2,248	793
Total.....	40,251	174,297	18,343	6,311	72,892	18,708	1,838	10,865	1,718

INCOME CLASS	Total Business Proprietors			INVESTMENT INCOME PREDOMINATES			PENSION INCOME PREDOMINATES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$ 1,000.....	100	\$ 55	\$ 2	1,350	\$ 546	\$ 78	160	\$ 67	\$ 15
\$1,000 under 2,000.....	17,360	25,910	1,024	16,242	25,603	648	4,050	6,704	183
2,000 under 3,000.....	43,021	109,357	3,794	18,700	46,445	1,700	5,300	13,164	453
3,000 under 4,000.....	40,063	138,398	7,360	12,931	44,576	2,325	2,930	9,940	467
4,000 under 5,000.....	27,079	120,810	9,452	7,110	31,568	2,179	1,251	5,493	374
5,000 under 6,000.....	15,474	84,605	7,939	4,842	26,476	1,906	642	3,500	284
6,000 under 7,000.....	10,998	71,024	7,464	3,410	22,039	1,836	345	2,195	220
7,000 under 8,000.....	7,571	56,541	6,607	2,253	16,823	1,258	183	1,374	140
8,000 under 9,000.....	5,641	47,699	5,906	2,000	16,835	1,603	100	855	92
9,000 under 10,000.....	4,602	43,659	5,955	1,549	14,748	1,453	41	393	53
10,000 under 15,000.....	9,701	116,327	18,772	4,101	49,711	5,910	213	2,480	353
15,000 under 20,000.....	3,323	57,026	12,037	1,841	31,641	5,046	12	196	32
20,000 and over.....	3,265	117,878	40,131	3,517	153,772	44,464	26	787	236
Total.....	188,198	989,289	126,443	79,846	480,783	70,406	15,253	47,148	2,902

INCOME CLASS	Total Financial			Estates			Unclassified		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$ 1,000.....	1,510	\$ 613	\$ 93	1,010	\$ 339	\$ 26	*	\$ —	\$ —
\$1,000 under 2,000.....	20,292	32,307	831	630	971	51	761	1,181	42
2,000 under 3,000.....	24,000	59,609	2,153	310	779	63	1,560	3,974	166
3,000 under 4,000.....	15,861	54,516	2,792	110	374	15	1,090	3,714	176
4,000 under 5,000.....	8,361	37,061	2,553	160	729	41	791	3,521	280
5,000 under 6,000.....	5,484	29,976	2,190	104	569	8	435	2,405	221
6,000 under 7,000.....	3,755	24,234	2,056	42	281	23	212	1,365	114
7,000 under 8,000.....	2,436	18,197	1,398	62	464	40	166	1,221	82
8,000 under 9,000.....	2,100	17,690	1,695	81	666	16	50	426	38
9,000 under 10,000.....	1,590	15,141	1,506	123	1,516	86	23	225	18
10,000 under 15,000.....	4,314	52,191	6,263				186	2,298	333
15,000 under 20,000.....	1,853	31,837	5,078	58	984	86	75	1,235	253
20,000 and over.....	3,543	154,559	44,700	131	5,907	599	83	2,862	845
Total.....	95,099	527,931	73,308	2,821	13,579	1,054	5,472	24,427	2,596



TABLE 10

# Distribution of Gross and Net Income, with Related Capital Cost Allowance Claimed, for Provinces and Canada

(All money figures in thousands of dollars)

TYPE OF INCOME	Newfoundland		Prince Edward Island		Nova Scotia	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Forestry.....	6,807	559	—	—	3,506	505
Manufacturing.....	1,159	173	3,794	407	11,268	1,637
Construction.....	7,029	899	2,230	327	27,099	3,152
Public Utilities.....	2,956	682	1,506	261	13,773	2,138
Wholesale Trade.....	7,069	335	8,903	318	6,704	531
Retail Trade.....	71,745	5,500	29,201	1,931	151,017	11,585
Service.....	8,366	1,810	2,601	506	27,027	4,643
Finance.....	241	106	68	41	2,578	688
Unclassified.....	562	31	—	—	1,027	231
Total—All Business Types.....	105,934	10,095	48,303	3,791	243,999	25,110
Professional Income.....	5,013	2,782	1,681	953	18,663	7,311
Commission Income.....	2,972	1,462	669	388	8,637	4,842
Farm or Fishing Income.....	4,349	322	7,973	1,597	28,098	6,091
Rental Income.....	2,947	843	841	120	10,443	2,903
Total All Types.....	121,215	15,504	59,467	6,849	309,840	46,257
Estimated Capital Cost Allowance Claimed.....	4,018		1,875		11,429	

TYPE OF INCOME	New Brunswick		Quebec		Ontario	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Forestry.....	18,091	1,495	46,932	3,879	26,010	3,107
Manufacturing.....	10,643	1,061	226,476	23,291	315,546	34,649
Construction.....	22,722	1,648	259,050	28,569	514,981	69,213
Public Utilities.....	6,948	1,677	53,411	10,990	105,982	21,483
Wholesale Trade.....	27,262	854	304,436	16,072	268,919	18,556
Retail Trade.....	145,957	9,901	1,281,481	87,799	2,056,579	149,940
Service.....	18,593	3,388	364,307	47,187	501,440	74,767
Finance.....	928	367	42,384	14,586	118,279	34,296
Unclassified.....	1,551	70	29,643	1,147	24,831	4,123
Total—All Business Types.....	252,695	20,461	2,608,120	233,520	3,932,567	410,134
Professional Income.....	11,200	6,300	158,529	76,576	300,293	156,083
Commission Income.....	6,086	3,659	102,793	61,413	174,463	115,528
Farm or Fishing Income.....	16,808	3,046	42,969	9,051	453,664	73,437
Rental Income.....	8,496	1,625	196,170	45,722	186,968	57,941
Total All Types.....	295,285	35,091	3,108,581	426,282	5,047,955	813,123
Estimated Capital Cost Allowance Claimed.....	9,872		114,225		201,646	

TABLE 10 — (Concluded)

Distribution of Gross and Net Income, with Related Capital Cost Allowance Claimed, for  
Provinces and Canada

(All money figures in thousands of dollars)

TYPE OF INCOME	Manitoba		Saskatchewan		Alberta and N.W.T.	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Forestry.....	4,650	117	51	18	1,187	75
Manufacturing.....	23,759	2,185	12,597	2,424	13,854	2,232
Construction.....	39,479	6,411	38,037	5,759	69,964	10,646
Public Utilities.....	13,349	3,328	19,706	4,463	50,789	9,668
Wholesale Trade.....	50,501	3,964	10,807	726	12,841	1,312
Retail Trade.....	220,928	16,207	322,200	23,091	386,995	32,882
Service.....	47,015	7,953	56,840	7,080	85,224	12,811
Finance.....	7,456	2,541	3,597	1,388	5,106	2,138
Unclassified.....	2,512	249	8,830	755	7,563	1,422
Total—All Business Types.....	409,649	42,955	472,665	45,704	633,523	73,186
Professional Income.....	34,653	17,077	25,730	13,883	47,476	23,945
Commission Income.....	20,658	13,759	12,275	7,357	32,163	19,528
Farm or Fishing Income.....	117,187	24,376	371,783	107,049	311,774	73,960
Rental Income.....	19,308	6,153	34,379	16,416	37,289	13,567
Total All Types.....	601,455	104,320	916,832	190,409	1,062,225	204,186
Estimated Capital Cost Allowance Claimed.....	35,872		99,518		92,128	

TYPE OF INCOME	British Columbia and Yukon		Non-Residents		Canada	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Forestry.....	47,952	12,667	368	86	155,554	22,508
Manufacturing.....	77,671	11,581	4,136	528	700,903	80,168
Construction.....	121,502	17,510	351	154	1,102,444	144,288
Public Utilities.....	33,816	8,385	502	82	302,738	63,157
Wholesale Trade.....	29,969	4,879	1,503	79	728,914	47,626
Retail Trade.....	433,465	37,302	5,279	410	5,104,847	376,548
Service.....	107,094	17,815	5,754	780	1,224,261	178,740
Finance.....	8,235	2,819	7,555	1,401	196,427	60,371
Unclassified.....	4,981	1,167	6,751	310	88,251	8,885
Total—All Business Types.....	864,685	114,125	32,199	3,210	9,604,339	982,291
Professional Income.....	77,895	40,872	5,856	1,057	686,989	346,839
Commission Income.....	36,444	23,703	729	527	397,889	252,166
Farm or Fishing Income.....	112,325	23,404	3,335	394	1,470,265	322,727
Rental Income.....	58,433	17,375	20,967	2,831	576,241	165,496
Total All Types.....	1,149,782	219,479	63,086	8,019	12,735,723	2,069,519
Estimated Capital Cost Allowance Claimed.....	57,998		3,408		631,989	

# HISTORICAL TABLE 1

## Yearly Record of All Taxpayers

### Taxation Years 1941-1956

Taxation Year	Number of Taxpayers	Wages and Salaries	Other Earned Income	Investment Income	Total Income	Total Exemptions and Deductions	Taxable Income	Total Tax	Personal Income <sup>(1)</sup>
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(Millions)
1941	871,484	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	1,980,160	( <sup>2</sup> )	( <sup>2</sup> )	222,929	5,896
1942	1,781,244	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	3,523,223	( <sup>2</sup> )	( <sup>2</sup> )	335,691	7,475
1943	2,163,354	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	4,298,824	( <sup>2</sup> )	( <sup>2</sup> )	801,230	8,176
1944	2,254,319	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	4,591,041	( <sup>2</sup> )	( <sup>2</sup> )	781,133	9,002
1945	2,254,246	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	4,548,174	( <sup>2</sup> )	( <sup>2</sup> )	662,111	9,239
1946	2,353,122	3,849,912	683,266	277,218	4,810,396	( <sup>2</sup> )	( <sup>2</sup> )	647,711	9,761
1947	2,366,456	4,425,217	847,718	308,023	5,580,958	3,053,171	2,527,787	622,327	10,390
1948	2,689,930	5,450,231	976,341	334,198	6,760,770	3,575,519	3,185,251	647,712	11,943
1949	2,231,970	( <sup>3</sup> )5,175,766	( <sup>3</sup> )913,370	342,130	6,431,266	3,785,135	2,646,131	500,989	12,757
1950	2,374,240	5,603,975	1,040,905	387,923	7,032,803	4,065,932	2,966,871	574,936	13,414
1951	2,777,950	7,082,227	1,232,710	432,613	8,747,550	4,880,014	3,867,536	812,067	15,693
1952	3,125,100	8,401,640	1,378,283	494,110	10,274,033	5,572,695	4,701,338	1,071,783	17,214
1953	3,389,530	9,449,055	1,473,044	544,622	11,466,721	6,069,615	5,397,106	1,147,262	( <sup>4</sup> )18,132
1954	3,410,160	9,770,696	1,355,330	580,879	11,706,905	6,171,164	5,535,741	1,097,392	( <sup>4</sup> )18,209
1955	3,558,650	10,483,990	1,465,546	632,062	12,581,598	6,476,665	6,104,933	1,148,755	( <sup>4</sup> )19,701
1956	3,908,176	12,032,527	1,663,880	659,310	14,355,717	7,125,349	7,230,368	1,290,843	21,706

(<sup>1</sup>) Source: Dominion Bureau of Statistics.

(<sup>2</sup>) Not available.

(<sup>3</sup>) Not separately tabulated. Distribution between "Wages and Salaries" and "Other Earned Income" is estimated.

(<sup>4</sup>) Revised.



## HISTORICAL TABLE 2

### Distribution of All Taxpayers by Income Classes

#### Taxation Years 1941-1956

Taxation Year	Under \$1,000	\$1,000 under \$2,000	\$2,000 under \$3,000	\$3,000 under \$4,000	\$4,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 and over	Total Number of Taxpayers
1941	165,475	368,862	198,252	65,421	26,626	34,325	10,484	2,039	871,484
1942	313,913	913,944	379,101	87,556	31,944	40,434	12,100	2,252	1,781,244
1943	347,740	1,086,503	513,875	114,707	39,229	45,954	13,042	2,304	2,163,354
1944	324,228	1,115,974	572,848	129,719	44,635	50,813	13,823	2,279	2,254,319
1945	324,346	1,163,638	529,202	122,821	44,448	53,242	14,309	2,240	2,254,246
1946	322,880	1,243,770	535,730	124,280	46,040	59,960	17,980	2,482	2,353,122
1947	213,290	1,025,270	773,780	186,400	63,400	76,190	24,567	3,559	2,366,456
1948	181,610	1,014,890	1,001,260	280,670	85,310	93,590	27,760	4,840	2,689,930
1949	( <sup>1</sup> )5,450	740,070	848,960	368,090	117,040	113,570	33,460	5,330	2,231,970
1950	7,700	739,360	889,900	434,200	134,380	125,420	36,890	6,390	2,374,240
1951	17,910	715,000	961,620	643,650	211,750	176,890	42,870	8,260	2,777,950
1952	24,550	712,130	986,520	808,750	303,210	230,300	51,140	8,500	3,125,100
1953	33,710	722,720	991,490	903,620	381,380	292,140	55,210	9,260	3,389,530
1954	29,780	710,260	980,130	916,230	397,190	307,900	58,480	10,190	3,410,160
1955	25,200	705,290	983,900	947,930	459,540	360,430	65,660	10,700	3,558,650
1956	31,421	717,548	993,830	1,015,449	573,162	490,804	73,848	12,114	3,908,176

(<sup>1</sup>) Personal Exemptions increased in 1949.



**SECTION III**  
**CORPORATION STATISTICS**  
**1956 TAXATION YEAR**



## BASIC INFORMATION AND DEFINITIONS

**Statistical Sample and Coverage**—This section presents in Tables 1 to 6 an analysis of corporation income tax returns filed for the taxation year 1956. All companies filing a T2 Corporation income tax return are included whether taxable under the Act or exempt. Exempt companies, however, are excluded from the tables requiring detailed treatment and certain types of taxable companies are likewise omitted from such detailed treatment, as explained in connection with the tables concerned.

A sample was introduced for the analysis of 1956 corporation returns. All returns of corporations reporting Total Assets of \$500,000 or more or Current Year Profit of \$25,000 or more were included in the sample. Certain industries considered subject to aberration were also sampled at a 100% rate. The remaining corporations were stratified by industrial classification and a 10% random sample selected in each industrial class. In the aggregate, approximately 27 per cent of corporation returns received in the normal filing period were analyzed. The sample used in this work has been carefully constructed and the results obtained are believed to be as reliable as statistics produced in previous years by the analysis of all returns received.

The final date for filing 1956 returns was June 30, 1957. Returns received up to September 13, 1957, were included, but any returns received thereafter were excluded in order to bring the tables to finality. This resulted in the omission of a small percentage of companies, although special efforts were made to ensure coverage of all substantial companies included in previous years. Amended returns were taken into account only where the change in income was \$10,000 or more. Corporations are not permitted to file consolidated returns.

The period covered is the 1956 taxation year which embraces all company returns for fiscal periods ending between January 1, 1956 and December 31, 1956. Except where a company's fiscal year ends December 31, 1956, the data pertain partly to the 1955 calendar year and partly to the 1956 calendar year.

**Source of Information**—Information is extracted from T2 income tax returns and attached financial statements by the statistical section at Head Office, and entered on standard transcript cards in accordance with a manual of general rules and procedures. The figures thus extracted are as declared by the taxpayer before any adjustments which may subsequently be made in the process of assessing the returns.

**Companies Fully Tabulated and Not Fully Tabulated**—A fully tabulated company is one for which detailed balance sheet and revenue and expense data are available, as shown in Tables 4, 5, 5A and 6. A company not fully tabulated is one for which only income and tax data are available. The types of companies not fully tabulated are distinguished in Table 1 and in the notes relating to this table.

**Profit and Loss Companies**—Companies reporting a profit for the year are shown separately throughout the tables from those reporting a loss. Companies reporting expenses exactly equal to income and showing therefore neither a profit nor a loss are classified as loss companies. Foreign business corporations are treated as profit companies because they are required to pay a \$100 filing fee.

**Industrial Classification**—The industrial classification of companies shown in Tables 2 and 4 is based on information given in the returns and the financial statements. The system of classification employed is based on the Standard Industrial Classification Manual issued by the Dominion Bureau of Statistics. Some grouping of individual classifications has been necessary due to space limitations and in particular where the number of corporations in a given classification was small. The classification outlined in the Manual has been contracted in the Agriculture Division and expanded in the Finance Division. Where a company's activities are diversified, it is normally classified to the industry in which it shows the greatest volume of its sales.

**Income Classes**—The income classification of companies shown in Table 6 is based on the Current Year Profit reported by each company.

**Current Year Profit**—Current year profit is the profit declared by the company as being earned in the 1956 taxation year. Non-taxable dividends received from other Canadian corporations are not included in this figure. The current year profit may be subject to a deduction for a loss sustained in any of the five preceding years, so that it does not necessarily represent the final taxable profit for the year.

In the case of exempt companies, the current year profit is the net income declared by the company.

**Prior Year Loss**—This figure represents the amount of loss for the 1951, 1952, 1953, 1954 or 1955 taxation years which, under Section 27 (1) (e) of the Act, has been deducted from the current year (1956) profit in order to arrive at the net taxable income for 1956.

**Net Taxable Income**—This figure represents the amount of income subject to tax in the 1956 taxation year and consists of the current year profit less the prior year loss.

**Current Year Loss**—This represents the loss reported by the company during the 1956 taxation year, after deducting non-taxable dividends received from other Canadian corporations.

**Loss Deducted from Prior Year Profit**—This figure represents loss reported during the 1956 taxation year which has been carried back against the profits earned in the preceding year, thus qualifying the taxpayer for a rebate of tax paid upon the 1955 profit. This item appears only in Historical Tables I and IA, Page 000.

**Total Tax Declared**—This is the total tax payable upon the net taxable income. The figure represents net tax payable after tax allowances for Provincial, Foreign and Other Credits. (See items under these headings below). This includes the 2% Old Age Security Tax which applies to all taxable corporations with the exception of non-resident-owned investment corporations. Taxable income earned in the 1956 calendar year is taxable at the rate of 20% on the first \$20,000 and 47% on the remainder. If two or more corporations are "Associated" as defined in Section 39 of the Act, only the first \$20,000 of income earned by these corporations taken as a group is taxable at the rate of 20%. Investment companies as defined in Section 69 of the Act are taxable at a 20% rate on their entire income. Non-resident-owned investment corporations are taxable at a 15% rate. Electric, gas or steam utilities are subject to a reduced rate as specified in Section 85 of the Act on that part of their income which is derived from the sale of electric energy, gas or steam.

**Provincial, Foreign and Other Credits**—These include tax credits claimed in respect of income earned in the Province of Quebec where a separate tax is levied on corporations by the provincial government. This provincial credit amounts to 7% of taxable income for 1956 attributed to Quebec province, with the exception of certain classes of corporations prescribed by regulations where only a 5% credit is permitted. Also included are tax credits claimed by reason of taxes paid to foreign countries and tax credits claimed for the drilling of deep test oil wells.

**Cash** (Item 2)—Cash includes cash on hand and in bank deposits after deducting outstanding cheques or bank overdrafts. Specific bank loans are not deducted from cash.

**Government Securities** (Item 3)—This classification is confined to bonds issued or guaranteed by the Government of Canada. Provincial or municipal securities are not included.

**Other Securities** (Item 4)—Other securities comprise all stocks, bonds, mortgages, notes, agreements for sale and all types of negotiable securities other than those issued or guaranteed by the Government of Canada.

**Receivables** (Item 5)—This figure covers accounts and bills receivable after deduction of reserve for bad debts. Loans to officers, shareholders or employees are not included.

**Inventories** (Item 6)—This includes office stationery and supplies, as well as merchandise. Merchandise inventories, consisting of raw materials, work in process and finished goods, are included at gross book value prior to any deduction for inventory reserve, the latter being entered as part of surplus.

**Land** (Item 7)—This classification is restricted to land and other natural resources. Mineral and oil resources and timber limits are treated as land, and shown at gross value before depletion.

**Buildings and Equipment** (Item 8)—This category covers all kinds of depreciable property. The figure is entered gross before depreciation.

**Investment in Affiliated Companies** (Item 9)—This includes any investments, whether of long or short term, in affiliated, subsidiary or allied companies.

**Other Assets** (Item 10)—This figure covers any type of asset not shown elsewhere such as prepaid expenses, organization expenses, bond discount, goodwill, leases, cash surrender value of life insurance, loans to officers or shareholders. In the case of mining and oil companies, exploration and development expenses are recorded under this heading.

**Bank Loans** (Item 12)—Included here are all bank loans or credits extended by a banking institution except mortgage loans which are classified as mortgage debt. Cheques outstanding and overdrafts are deducted from the cash account but if the cash account will not cover the liability the remaining portion is entered under bank loans.

**Payables** (Item 13)—This category includes all accounts or bills payable received in the normal course of business, except taxes.

**Tax Liabilities** (Item 14)—This figure is composed of all types of taxes payable, whether municipal, provincial or federal taxes.

**Other Liabilities** (Item 15)—This category includes deferred income, deposits on contracts, loans received from officers or shareholders or affiliated companies, and reserves for liabilities such as guarantees, pensions, fire or marine insurance.

**Mortgage Debt** (Item 16)—This item includes all mortgages outstanding except those payable to shareholders or an affiliated company which are classified with "Other Liabilities". Mortgage instalments and interest currently due are included. Chattel mortgages are excluded.

**Other Funded Debt** (Item 17)—This classification includes all bonds, debentures, notes or other contractual obligations having a term greater than one year. Mortgages are excluded.

**Depreciation and Depletion Reserves** (Item 18)—This category includes depreciation, depletion or any other reserve set up to reflect the decline in value of a tangible asset except a bad debt reserve, investment reserve or inventory reserve.

**Capital Stock** (Item 19)—All classes of outstanding capital stock are included under this caption.

**Surplus** (Item 20)—Entered in this category are all classes of surplus accounts plus such reserve accounts designated as "general reserve", "contingency reserve", "bond redemption reserve" and "inventory reserve". If a surplus account shows a debit balance the entry is made under deficit.



**Deficit (Item 21)**—Operating or capital deficits are entered here. If an operating deficit and a capital surplus exist simultaneously in the same balance sheet, the figures are offset and only a net deficit or net surplus is entered.

**Sales (Item 22)**—Due to the variety of methods of presenting accounts it has been difficult to follow an unvarying, consistent plan in extracting statistics covering sales. In general, sales are taken gross prior to deducting freight or transportation charges but after deducting discounts allowed, sales tax and sales rebates or refunds.

Capital profits are not added to sales. Interbranch or interdepartmental sales are eliminated wherever possible. In the case of construction companies the gross revenue from contracts less the value of sub-contracts is used. In the case of financial concerns such as stock, bond, grain and real estate brokers or dealers the gross revenue from commissions is used.

**Rents Received (Item 23)**—This represents rent received from real estate and does not include rent for the use of moveable property or natural resources.

**Bond Interest Received (Item 24)**—This represents interest received on bonds or debentures held by a corporation.

**Mortgage Interest Received (Item 25)**—This refers to interest received on mortgages held by a corporation.

**Foreign Dividends Received (Item 26)**—This figure represents cash dividends received from non-Canadian corporations. These are generally taxable dividends.

**Canadian Dividends Received (Item 27)**—These are cash dividends received from Canadian corporations and are generally non-taxable.

**Other Revenues (Item 28)**—These are miscellaneous items of revenue not classified in any of the foregoing categories, including bank interest, interest from loans, royalty income from patents and copyrights, and "side-line" income.

**Cost of Sales (Item 30)**—This represents the cost of goods sold, that is, the laid down cost of inventory items which have been turned over or consumed during the year. Freight or transportation charges, customs duties and demurrage are included and discounts earned on purchases are deducted. Direct labour and factory overhead are excluded, being included with "Other Expenses".

**Rents Paid (Item 31)**—This represents rent paid for the use of land or buildings but not moveable property or natural resources.

**Bond Interest Paid (Item 32)**—This refers to interest paid on a corporation's own bonds or debentures outstanding.

**Mortgage Interest Paid (Item 33)**—This represents interest paid on mortgages outstanding.

**Other Interest Paid (Item 34)**—This includes all items of interest paid except bond or mortgage interest.

**Capital Cost Allowance (Item 35)**—This is the amount of write-off of the cost of fixed assets claimed by the taxpayer as a deduction in determining net taxable income. The figure includes allowances in respect of the capital cost of buildings and equipment and also such items as roads and leasehold improvements but does not include mining development expenses.

**Depletion Charged (Item 36)**—This represents depletion claimed by companies operating mines, oil or gas wells, or timber limits.

**Charitable Donations (Item 37)**—This is the total amount of donations for charitable purposes, as shown in the profit and loss account or in statements of donations filed by the taxpayer.

**Pension Contributions (Item 38)**—This represents the total amount contributed to an employees' pension, superannuation or retirement fund, and includes also pension payments made directly to former employees outside of a pension fund.

**Group Insurance Contributions (Item 39)**—This represents the total amount contributed to an employees' group life insurance plan and to an employees' group medical or hospitalization plan.

**Other Expenses (Item 40)**—All expenses not otherwise provided for are included in this category, for example, salaries and wages, repairs, direct labour and factory overhead.

**Adjustments (Item 42)**—These represent adjustments made by the tax payer which must be taken into account after deducting Total Expenses (Item 41) from Total Revenues (Item 29) in order to arrive at the Current Year Profit (Loss) shown in Item 43 in Tables 4, 5, 5A and 6. The most common items here are dividends received from taxable Canadian corporations which are generally non-taxable in the hands of the receiving corporation and thus result in a "minus" adjustment. Expense items which are not allowable for income tax purposes must be added back to the profit and constitute a "plus" adjustment, for example, charitable donations in excess of the allowable amount. In investment companies both the non-taxable dividends received and the portion of total expenses applicable thereto are reflected in the Adjustment figures, since this type of expense is not allowable for tax purposes and must be added back to income.



**Cash Dividends Charged** (Item 44)—This figure represents the amount of cash dividends charged for the year in the surplus account, without regard to whether a dividend remained unpaid at the end of the year.

**Stock Dividends Charged** (Item 45)—These are stock dividends charged for the year by a corporation as a result of capitalizing a portion of its undistributed income and paying the special tax thereon under Section 105 of the Act.

**Capital Expenditures** (Item 46)—This item represents the capitalized expenditure on depreciable fixed assets during the year. The acquisition of land is not normally included in this figure. In the case of mining and oil development companies, this figure includes the pre-production expenses incurred during the year.

**Write-off Mine and Oil Development** (Item 47)—This is the write-off or amortization of pre-production or deferred development expenses by mining and oil companies.

## NOTES ON THE SEPARATE TABLES

**Table 1—General Statement of All Corporations Tabulated**—This summarizes the principal statistical data for the 1956 tax year, distinguishing the fully tabulated companies for which summaries of balance sheets and revenues and expenses are presented in Tables 4, 5 and 6 and the companies which are not fully tabulated and hence omitted from many of the succeeding tables. Companies not fully tabulated are the following:

**BANKS AND INSURANCE COMPANIES** — Difficulties in handling the large balance sheet items and the fact that the information is made public earlier and in greater detail from other sources render it impractical to duplicate the information in this report.

**INCOMPLETE RETURNS** — Returns with financial statements lacking or inadequate.

**INACTIVE COMPANIES** — For the purpose of this report, an inactive company is defined as one reporting a gross revenue, before deducting expenses of any nature of less than \$2,000. An exception is made in the case of mining or oil development companies which are considered to be active if they spend \$2,000 or more on their property. An exception is also made in the case of investment trusts which are considered to be active if the balance sheet shows cash or marketable securities to the value of \$25,000 or more.

**CO-OPERATIVES** — Due to peculiarities of capital structure and lack of uniformity in presentation of accounts, the returns of co-operatives are not fully tabulated. Co-operatives in the first three years of operation are exempt from tax under Section 73 of the Act. These exempt co-operatives are shown separately in the lower portion of this table.

**CROWN CORPORATIONS**—These are crown corporations designated as proprietary corporations under the Financial Administration Act such as the Canadian National Railways and Trans-Canada Airlines.

**PERSONAL CORPORATIONS** — These are not fully tabulated because they are exempt from corporation tax under Section 67 (2) of the Act. The shareholders must concurrently pay individual income tax on the income of the Personal Corporation whether the income is distributed to them or not.

**OTHER EXEMPT COMPANIES** — Included here are charitable organizations, credit unions, clubs or associations organized for social welfare, civic improvement, or recreation, and other non-profit organizations, exempt under Section 62 of the Act.

**Table 2—Distribution of Active Taxable Companies by Industrial Classes**—This table is a distribution showing income and tax data on an industrial basis for all taxable companies with the exception of inactive companies (as defined in the note to Table 1 above), co-operatives and crown corporations.

**Tables 3—3A—Distribution of Active Taxable Profit Companies by Provinces**—Table 3 is a provincial distribution covering the same group of companies as those analyzed under the head of profit companies in Table 2, that is, inactive companies, co-operatives and crown corporations are excluded. Table 3A is a similar distribution of taxable co-operative companies. The provincial figures are compiled by assigning both the income and the tax of a given company to the province in which the return is filed. It is believed that this causes an unavoidable bias in favour of Ontario and Quebec, since many companies which operate all across Canada file in one of these two provinces.

**Table 4—Distribution of Fully Tabulated Companies by Industrial Classes**—In this table the companies described in Table 1 as "fully tabulated" are distributed by industrial classes, with condensed balance sheets and revenues and charges shown. The Manufacturing Division is divided into the following groups for which sub-totals are shown immediately following the classes grouped, or, in a few instances, the group itself is not further sub-divided and the classification total is also a group total.

- Group 1—Foods and Beverages
- Group 2—Tobacco and Tobacco Products
- Group 3—Rubber Products
- Group 4—Leather Products
- Group 5—Textile Products (except Clothing)
- Group 6—Clothing
- Group 7—Wood Products
- Group 8—Paper Products
- Group 9—Printing and Publishing
- Group 10—Iron and Steel Products
- Group 11—Transportation Equipment
- Group 12—Non-ferrous Metal Products
- Group 13—Electrical Equipment
- Group 14—Non-metallic Mineral Products
- Group 15—Petroleum and Coal Products
- Group 16—Chemical Products
- Group 17—Miscellaneous Manufacturing Industries

Similarly, in the Transportation, Storage and Communication Division, the various classes are grouped into 3 groups—namely, Transportation, Storage and Communication, with sub-totals shown at the end of each group.

**Tables 5—5A—Distribution of Fully Tabulated Companies by Size of Total Assets**—This is a distribution showing condensed balance sheets and revenues and charges for fully tabulated companies, by size of Total Assets classes. Each company is classified on the basis of the Total Assets as shown in Item 11. Table 5 includes all fully tabulated companies, while Table 5A includes only fully tabulated manufacturing companies.

**Table 6—Distribution of Fully Tabulated Profit Companies by Income Classes**—This is a distribution showing condensed balance sheets and revenues and

charges for fully tabulated profit companies, by income classes. Each company is classified on the basis of Current Year Profit (Item 43).

**Historical Tables 1-1A—Yearly Record of All Taxable Corporations**—These tables present overall annual statistics for taxable corporations for the taxation years 1944 to 1956 inclusive (Table 1) and for the calendar years 1944 to 1955 inclusive (Table 1A). The allocation of income on a calendar year basis is obtained by dividing each corporation's taxation year income into the portions earned in each calendar year, the approximate division being indicated by the month in which the company's fiscal year ends. The income for a given calendar year is the result of combining portions of income earned in two succeeding taxation years. Thus the 1955 calendar year income combines the 1955 portion of income earned in each of the 1955 and 1956 taxation years.



**TABLE 1**  
**General Statement of All Corporations Tabulated**  
(All money figures in millions of dollars)

	Total Number of Com- panies	Companies Reporting a Profit					Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Total Tax Declared	Number of Com- panies	Current Year Loss
<b>Companies Taxable Under the Income Tax Act</b>			\$	\$	\$	\$		\$
Fully Tabulated . . . . .	65,819	48,650	3,124.8	65.0	3,059.8	1,263.7	17,169	233.5
Not Fully Tabulated:								
Banks and Insurance Companies . . . . .	496	302	111.2	1.9	109.3	43.8	194	31.5
Incomplete Returns . . . . .	1,165	490	22.1	0.4	21.7	9.2	675	24.0
Total Active Taxable Companies Excluding Co-operatives and Crown Corporations . . . . .	67,480	49,442	3,258.1	67.3	3,190.8	1,316.7	18,038	289.0
Inactive Companies . . . . .	9,598	1,106	0.5	0.1	0.4	0.1	8,492	13.2
Co-operatives . . . . .	2,707	1,960	7.7	0.4	7.3	1.9	747	3.9
Crown Corporations . . . . .	12	9	49.6	25.6	24.0	11.2	3	31.2
Total Taxable Companies . . . . .	79,797	52,517	3,315.9	93.4	3,222.5	1,329.9	27,280	337.3
<b>Companies Exempt Under the Income Tax Act</b>								
Not Fully Tabulated:								
Personal Corporations . . . . .	2,311	1,889	30.0	—	—	—	422	0.6
Exempt Co-operatives . . . . .	209	100	2.4	—	—	—	109	6.1
Other Exempt Companies . . . . .	3,805	3,033	17.0	—	—	—	772	1.8
Total Exempt Companies . . . . .	6,325	5,022	49.4	—	—	—	1,303	8.5
Grand Total—Taxable and Exempt . . .	86,122	57,539	3,365.3	93.4	3,222.5	1,329.9	28,583	345.8

TABLE 2

## Distribution of Active Taxable Companies by Industrial Classes

(All money figures in millions of dollars)

1956

Industrial Class and Industrial Division	Companies Reporting a Profit					Companies Reporting a Loss	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Total Tax Declared	Number of Com- panies	Current Year Loss
<b>Agriculture:</b>		\$	\$	\$	\$		\$
Agriculture.....	502	4.8	0.7	4.1	1.1	343	4.5
<b>Forestry:</b>							
Forestry.....	502	16.4	1.2	15.2	5.5	212	3.0
<b>Fishing:</b>							
Fishing.....	52	0.4	0.1	0.3	—	32	0.1
<b>Mining, Quarrying and Oil Wells:</b>							
Gold Mining.....	31	9.2	0.1	9.1	4.0	127	2.9
Other Metal Mining.....	100	161.0	1.0	160.0	73.2	315	10.3
Coal Mining.....	62	2.8	0.2	2.6	1.1	30	1.7
Oil and Natural Gas.....	358	20.7	2.5	18.2	7.7	556	44.5
Non-Metal Mining.....	29	19.7	—	19.7	8.2	27	0.2
Quarries.....	167	6.5	0.3	6.2	2.3	46	0.5
Mining, Unclassified.....	(g)	—	—	—	—	84	0.4
Mineral and Oil Prospecting.....	47	2.7	0.3	2.4	0.9	50	0.5
<b>Total Mining, Quarrying and Oil Wells.....</b>	<b>794</b>	<b>222.6</b>	<b>4.4</b>	<b>218.2</b>	<b>97.4</b>	<b>1,235</b>	<b>61.0</b>
<b>Manufacturing:</b>							
Slaughtering and Meat Packing.....	132	18.4	0.1	18.3	7.9	63	0.4
Dairy Products.....	143	12.6	0.3	12.3	5.3	44	0.3
Canned and Cured Fish.....	77	6.8	0.7	6.1	2.7	69	1.0
Canned and Preserved Fruits and Vegetables.....	150	11.4	0.2	11.2	4.8	29	0.2
Grain Mill Products.....	162	15.5	0.3	15.2	6.4	26	1.0
Bakery Products.....	216	11.0	0.4	10.6	4.3	84	0.2
Carbonated Beverages.....	184	12.0	0.1	11.9	4.6	103	2.0
Alcoholic Beverages.....	80	81.4	0.4	81.0	36.1	13	0.6
Confectionery.....	44	6.6	—	6.6	2.9	53	0.9
Miscellaneous Foods.....	157	29.2	0.2	29.0	12.5	35	0.5
Tobacco and Tobacco Products.....	19	30.6	—	30.6	12.4	6	—
Rubber Products.....	47	30.8	0.2	30.6	13.8	9	0.8
Boots and Shoes.....	159	5.1	0.3	4.8	1.7	70	1.6
Other Leather Products.....	135	4.5	0.4	4.1	1.5	65	3.3
Cotton Goods.....	53	10.9	1.4	9.5	4.0	4	0.6
Woollen Goods.....	75	5.1	0.5	4.6	1.8	34	1.3
Miscellaneous Textile Products.....	260	18.9	0.8	18.1	7.2	123	1.6
Men's, Women's and Children's Clothing.....	850	15.5	1.1	14.4	4.3	220	4.0
Hosiery, Knit Goods, Lingerie.....	144	7.7	1.0	6.7	2.5	95	1.4
Fur Goods.....	152	1.4	0.1	1.3	0.3	41	0.1
Custom Tailoring and Miscellaneous Clothing.....	206	4.1	0.3	3.8	1.4	90	0.7
Plywood and Planing Mills.....	430	19.6	0.3	19.3	7.7	134	1.8
Sawmills.....	576	58.5	0.8	57.7	25.5	240	4.4
Furniture.....	336	11.8	0.4	11.4	4.2	141	1.5
Miscellaneous Wood Products.....	184	6.1	0.2	5.9	2.2	105	2.5
Paper Boxes and Bags.....	129	20.2	0.1	20.1	8.6	17	0.7
Pulp and Paper Mills.....	83	242.5	—	242.5	105.0	15	0.4

TABLE 2—(Continued)

## Distribution of Active Taxable Companies by Industrial Classes

(All money figures in millions of dollars)

Industrial Class and Industrial Division	Companies Reporting a Profit					Companies Reporting a Loss	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Total Tax Declared	Number of Com- panies	Current Year Loss
		\$	\$	\$	\$		\$
Miscellaneous Paper Products.....	112	17.0	0.3	16.7	7.2	22	0.8
Commercial Printing.....	571	10.3	0.1	10.2	3.5	119	0.9
Engraving, Stereotyping & Allied Industries.....	142	8.7	—	8.7	3.7	33	0.3
Publishing and Printing.....	443	35.6	0.4	35.2	14.8	161	1.3
15 Agricultural Implements.....	55	17.5	—	17.5	7.9	15	2.8
Boilers and Fabricated Structural Steel.....	95	23.2	0.6	22.7	10.0	22	0.5
Hardware and Tools.....	195	16.4	0.2	16.2	6.7	26	0.2
House, Office and Store Machinery.....	163	24.4	0.1	24.3	10.5	49	1.5
Iron Castings.....	121	31.0	0.4	30.6	13.6	48	0.5
Machine Shop Products.....	385	6.8	0.1	6.7	2.2	52	0.3
Machine Tools.....	67	2.2	0.2	2.0	0.8	26	0.9
Machinery, n.e.c.....	275	42.3	1.2	41.1	17.4	78	3.6
Primary Iron and Steel.....	34	105.6	0.2	105.4	48.0	3	0.4
Sheet Metal Products.....	238	24.7	0.5	24.2	10.2	68	1.2
Wire and Wire Products.....	63	11.4	0.1	11.3	4.9	17	0.1
Miscellaneous Iron and Steel Products.....	160	11.1	0.1	11.0	4.6	24	0.5
Aircraft and Parts.....	48	21.6	0.1	21.5	9.4	3	—
Auto Repair and Garages.....	368	3.1	0.1	3.0	0.8	90	0.2
Motor Vehicles.....	32	59.6	—	59.6	27.5	3	0.2
Motor Vehicle Parts and Accessories.....	108	24.9	—	24.9	11.3	23	0.3
Boat and Ship Building and Repairing.....	110	17.1	—	17.1	7.2	32	0.4
Miscellaneous Transportation Equipment.....	31	16.1	1.1	15.0	6.5	(g)	—
Aluminum Products.....	78	4.5	0.2	4.3	1.6	37	0.6
Other Non-Ferrous Metal Products.....	310	44.0	0.3	43.7	18.1	69	0.5
Heavy Electrical Machinery and Equipment.....	67	6.2	0.3	5.9	2.4	17	1.0
Household Electrical Appliances.....	116	16.0	1.0	15.0	6.4	84	3.7
Miscellaneous Electrical Products.....	122	57.1	0.4	56.7	25.0	27	1.0
Abrasive, Asbestos, Cement & Clay Products.....	126	29.9	0.9	29.0	12.7	29	0.8
Glass and Glass Products.....	51	19.0	0.4	18.6	8.3	14	0.1
Miscellaneous Non-Metallic Mineral Products.....	244	20.0	0.2	19.8	8.4	53	0.9
Petroleum Refining and Products.....	18	99.0	—	99.0	44.9	16	2.8
Miscellaneous Petroleum and Coal Products.....	20	10.8	—	10.8	4.7	5	—
Pharmaceutical Preparations.....	178	19.0	0.3	18.7	7.7	40	0.8
Paints and Varnishes.....	92	7.3	0.1	7.2	3.0	23	0.3
Soaps and Toilet Preparations.....	124	15.8	—	15.8	6.6	62	0.3
Fertilizers and Industrial Chemicals.....	39	22.0	1.4	20.6	9.1	27	0.3
Miscellaneous Chemical Products.....	211	35.0	1.4	33.6	14.4	102	0.9
Miscellaneous Manufacturing Industries.....	623	20.3	0.7	19.6	7.5	224	4.1
<b>Total Manufacturing.....</b>	<b>11,418</b>	<b>1,654.8</b>	<b>24.0</b>	<b>1,630.8</b>	<b>701.1</b>	<b>3,671</b>	<b>68.8</b>
<b>Construction:</b>							
General Contractors—Buildings and Structures....	2,626	71.2	3.4	67.8	23.6	907	17.6
General Contractors—Roads and Bridges.....	333	15.1	0.5	14.6	5.5	50	0.9
Other General Contractors.....	101	13.0	0.5	12.5	5.3	31	2.6
Electrical Contractors.....	375	5.7	0.4	5.3	1.6	102	1.7
Plumbing and Heating Contractors.....	727	8.2	0.4	7.8	2.0	245	2.0
Other Special Trade Contractors.....	811	14.5	0.4	14.1	4.4	316	3.0
<b>Total Construction.....</b>	<b>4,973</b>	<b>127.7</b>	<b>5.6</b>	<b>122.1</b>	<b>42.4</b>	<b>1,651</b>	<b>27.8</b>



TABLE 2—(Continued)

## Distribution of Active Taxable Companies by Industrial Classes

(All money figures in millions of dollars)

Industrial Class and Industrial Division	Companies Reporting a Profit					Companies Reporting a Loss	
	Number of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Total Tax Declared	Number of Companies	Current Year Loss
		\$	\$	\$	\$		\$
<b>Transportation, Storage and Communication:</b>							
Steam Railways.....	23	69.9	1.0	68.9	31.8	19	1.6
Urban Transportation and Taxicabs.....	337	10.9	0.3	10.6	4.4	218	1.5
Truck Transportation.....	893	18.7	0.8	17.9	6.2	280	2.0
Water Transportation.....	292	36.8	1.3	35.5	14.9	69	1.3
Air, Bus and Other Transportation.....	193	39.7	4.9	34.9	15.7	95	1.8
Services Incidental to Transportation.....	250	9.7	0.2	9.5	3.6	55	0.6
Grain Elevators.....	43	9.7	—	9.7	4.4	3	0.2
Storage and Warehouse.....	127	3.7	—	3.7	1.5	27	0.2
Radio and Television.....	134	8.8	0.2	8.6	3.4	46	0.4
Telephones.....	119	39.3	—	39.3	17.3	24	0.1
<b>Total Transportation, Storage and Communication.....</b>	<b>2,411</b>	<b>247.3</b>	<b>8.7</b>	<b>238.6</b>	<b>103.2</b>	<b>836</b>	<b>9.7</b>
<b>Public Utilities:</b>							
Electric Light and Power.....	86	50.4	0.2	50.2	20.4	16	2.3
Gas Manufacture and Distribution.....	28	12.2	—	12.2	5.5	26	0.6
Other Public Utilities.....	54	0.5	—	0.5	0.2	25	—
<b>Total Public Utilities.....</b>	<b>168</b>	<b>63.1</b>	<b>0.2</b>	<b>62.9</b>	<b>26.1</b>	<b>67</b>	<b>2.9</b>
<b>Wholesale Trade:</b>							
Food Products.....	797	24.1	0.8	23.3	8.8	187	3.7
Clothing and Dry Goods.....	467	6.1	0.3	5.8	1.6	151	1.2
Drugs and Toilet Preparations.....	196	5.2	0.3	4.9	1.8	43	0.4
Electrical and Farm Machinery.....	340	15.4	0.5	14.9	5.8	160	4.0
Farm Products, n.e.c.....	180	6.2	0.2	6.0	2.4	46	0.4
Fuel, Gasoline and Other Petroleum Products.....	206	33.7	0.2	33.5	14.5	86	0.4
Hardware, Plumbing & Heating Equipment.....	465	22.7	0.4	22.3	8.7	160	1.2
Lumber and Building Materials.....	883	29.4	0.3	29.1	10.4	162	1.5
Machinery, Equipment & Supplies, n.e.c.....	905	61.0	1.2	59.8	24.4	244	2.7
Motor Vehicles and Accessories.....	447	26.6	0.3	26.3	10.6	94	1.3
Tobacco and Confectionery.....	189	6.4	—	6.4	2.4	41	0.1
Other Wholesale Trade.....	2,729	71.2	2.0	69.2	23.2	886	6.3
<b>Total Wholesale Trade.....</b>	<b>7,804</b>	<b>308.0</b>	<b>6.5</b>	<b>301.5</b>	<b>114.6</b>	<b>2,260</b>	<b>23.2</b>
<b>Retail Trade:</b>							
Dairy Products.....	216	4.8	0.2	4.6	1.6	88	0.3
Other Food Products.....	556	32.7	0.3	32.4	14.0	164	0.5
Department and Variety Stores.....	246	53.2	0.5	52.7	23.5	36	4.0
Other General Merchandise Stores.....	248	2.0	0.1	1.9	0.4	114	0.4
Automobile Accessories, Tires, Gasoline and Oil... ..	587	7.3	0.1	7.2	2.3	133	0.6
Motor Vehicles.....	1,650	36.0	2.6	33.4	10.8	590	4.0
Footwear.....	211	2.7	—	2.7	0.9	61	0.8
Clothing and Dry Goods.....	1,227	12.6	0.4	12.2	3.6	543	2.7
Hardware.....	534	4.1	0.3	3.8	0.9	141	0.4
Lumber and Building Materials.....	522	14.5	0.1	14.4	5.4	147	2.2
Furniture and House Furnishings.....	917	13.2	0.4	12.8	4.0	347	2.1

TABLE 2—(Concluded)

## Distribution of Active Taxable Companies by Industrial Classes

(All money figures in millions of dollars)

Industrial Class and Industrial Division	Companies Reporting a Profit					Companies Reporting a Loss	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Total Tax Declared	Number of Com- panies	Current Year Loss
		\$	\$	\$	\$		\$
Drugs and Drug Sundries .....	479	4.4	0.1	4.3	1.2	90	0.2
Fuel and Ice .....	309	4.7	0.1	4.6	1.5	114	0.4
Jewellery .....	262	4.9	—	4.9	1.9	71	0.3
Other Retail Trade .....	963	12.6	0.6	12.0	4.1	426	2.7
<b>Total Retail Trade .....</b>	<b>8,927</b>	<b>209.7</b>	<b>5.8</b>	<b>203.9</b>	<b>76.1</b>	<b>3,065</b>	<b>21.6</b>
<b>Finance, Insurance and Real Estate:</b>							
Banks and Insurance Carriers .....	302	111.2	1.9	109.3	43.8	194	32.1
Trust and Mortgage Companies .....	279	17.5	0.1	17.4	7.4	22	—
Investment and Holding Companies .....	798	27.3	0.9	26.4	8.2	389	5.6
Non-Resident Owned Investment Corporations .....	226	10.7	—	10.7	1.6	5	—
Stock, Bond and Commodity Dealers .....	400	27.2	0.7	26.5	10.7	94	3.8
Loan Companies and Other Finance .....	467	73.1	0.2	72.9	32.1	71	3.0
Insurance Agents .....	836	8.7	0.5	8.2	2.5	186	1.2
Real Estate Except Rental .....	1,468	17.3	0.8	16.5	6.3	412	3.0
Real Estate Rental Operations .....	2,728	36.4	2.1	34.3	10.8	1,133	6.6
<b>Total Finance, Insurance and Real Estate .....</b>	<b>7,504</b>	<b>329.4</b>	<b>7.2</b>	<b>322.2</b>	<b>123.4</b>	<b>2,506</b>	<b>55.3</b>
<b>Service:</b>							
Community or Public Service .....	186	1.9	0.1	1.8	0.5	95	0.3
Theatres and Theatrical Services .....	361	9.1	0.1	9.0	3.6	241	2.0
Other Recreation Services .....	315	4.3	0.3	4.0	1.6	267	1.2
Advertising .....	132	5.4	—	5.4	2.1	93	0.5
Engineering and Scientific Services .....	299	10.1	0.2	9.9	3.5	43	0.1
Other Business Services .....	812	14.6	0.5	14.1	5.0	230	1.6
Hotels and Lodging Houses .....	841	14.5	0.7	13.8	5.8	510	3.8
Laundries, Dyeing, Cleaning and Pressing .....	365	3.3	0.4	2.9	0.8	156	0.7
Restaurants, Cafes and Taverns .....	708	6.4	0.5	5.9	1.6	375	1.0
Undertaking .....	161	2.0	—	2.0	0.5	26	—
Other Personal Services .....	207	2.5	—	2.5	0.8	124	0.4
<b>Total Service .....</b>	<b>4,387</b>	<b>74.1</b>	<b>2.8</b>	<b>71.3</b>	<b>25.8</b>	<b>2,160</b>	<b>11.6</b>
<b>TOTAL—ALL COMPANIES .....</b>	<b>49,442</b>	<b>3,258.1</b>	<b>67.3</b>	<b>3,190.8</b>	<b>1,316.7</b>	<b>18,038</b>	<b>289.0</b>

TABLE 3

## Distribution of Active Taxable Profit Companies by Provinces

(All money figures in millions of dollars)

	Number of Companies	Current Year Profit	Total Tax Declared	Provincial, Foreign and Other Tax Credits
		\$	\$	\$
Newfoundland.....	573	27.5	10.2	—
Prince Edward Island.....	205	5.0	1.8	—
Nova Scotia.....	1,425	48.2	19.0	0.3
New Brunswick.....	951	35.8	14.5	0.3
Quebec.....	12,062	998.5	377.8	52.2
Ontario.....	18,366	1,564.6	664.3	17.1
Manitoba.....	2,496	109.4	45.1	0.3
Saskatchewan.....	1,252	23.6	7.9	—
Alberta.....	4,072	140.7	52.8	0.6
British Columbia.....	8,040	304.8	123.3	0.5
Canada.....	49,442	3,258.1	1,316.7	71.3

TABLE 3A

## Distribution of Taxable Co-operative Profit Companies by Provinces

(All money figures in millions of dollars)

	Number of Companies	Current Year Profit	Total Tax Declared	Provincial, Foreign and Other Tax Credits
		\$	\$	\$
Newfoundland.....	31	0.1	—	—
Prince Edward Island.....	10	—	—	—
Nova Scotia.....	112	0.3	0.1	—
New Brunswick.....	33	—	—	—
Quebec.....	509	2.1	0.3	—
Ontario.....	301	1.4	0.3	—
Manitoba.....	338	1.0	0.2	—
Saskatchewan.....	379	1.7	0.6	—
Alberta.....	149	0.8	0.3	—
British Columbia.....	98	0.3	0.1	—
Canada.....	1,960	7.7	1.9	—



**TABLE 4**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	<b>Industrial Divisions:</b> Agriculture Forestry Fishing Mining, Quarrying and Oil Wells	<b>AGRICULTURE</b>		<b>FORESTRY</b>		<b>FISHING</b>		<b>Gold Mining</b>	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	501	333	501	202	51	31	31	116
	<b>Assets</b>								
2	Cash.....	\$ 5.5	\$ 0.7	\$ 11.0	\$ 0.7	\$ 0.5	\$ 0.1	\$ 20.6	\$ 14.1
3	Government Securities.....	2.1	0.4	3.0	0.3	0.1	—	14.0	3.7
4	Other Securities.....	11.6	11.3	4.1	1.8	0.1	0.4	52.0	23.4
5	Receivables.....	5.0	1.5	19.4	3.1	1.0	0.5	5.4	5.9
6	Inventories.....	15.3	10.9	40.6	4.3	0.6	0.1	12.5	5.5
7	Land.....	15.4	13.6	35.5	4.5	—	—	52.7	61.1
8	Buildings and Equipment.....	38.4	25.3	86.7	16.1	5.4	2.1	94.7	61.5
9	Investment in Affiliated Companies.....	4.1	3.2	15.7	0.1	0.5	0.2	13.7	59.3
10	Other Assets.....	2.5	1.3	7.7	0.8	0.4	0.3	9.7	38.0
11	Total Assets (or Liabilities).....	99.8	68.2	223.7	31.6	8.6	3.7	275.4	272.6
	<b>Liabilities</b>								
12	Bank Loans.....	4.6	4.6	10.4	6.4	0.5	0.1	0.8	0.8
13	Payables.....	7.1	5.5	17.9	5.5	0.8	0.4	9.7	4.7
14	Tax Liabilities.....	1.0	0.3	4.3	—	—	—	3.1	0.1
15	Other Liabilities.....	19.8	25.3	43.6	7.8	1.3	0.6	0.2	9.4
16	Mortgage Debt.....	1.6	2.4	2.2	—	0.3	—	—	0.5
17	Other Funded Debt.....	1.6	6.0	10.7	1.0	0.1	0.5	0.8	7.3
18	Depreciation and Depletion Reserves.....	17.1	8.2	64.8	6.9	2.0	0.7	79.0	49.5
19	Capital Stock.....	26.4	23.1	22.8	3.1	2.6	1.7	87.4	166.0
20	Surplus.....	22.4	4.5	50.6	4.5	1.2	0.2	95.0	56.6
21	Less Deficit.....	1.8	11.7	3.6	3.6	0.1	0.5	0.5	22.3
	<b>Revenues</b>								
22	Sales.....	62.8	15.6	196.0	30.8	9.4	1.7	88.6	36.8
23	Rents Received.....	0.3	0.1	0.2	—	0.1	—	0.1	—
24	Bond Interest Received.....	—	—	0.1	—	—	—	0.5	0.2
25	Mortgage Interest Received.....	0.1	—	—	—	—	—	—	—
26	Foreign Dividends Received.....	—	—	—	—	—	—	1.4	—
27	Canadian Dividends Received.....	0.2	1.0	0.1	—	—	—	3.4	2.5
28	Other Revenues.....	0.6	0.6	4.5	0.4	0.2	0.1	2.3	3.2
29	Total Revenues.....	64.1	17.3	200.9	31.2	9.6	1.8	96.2	42.9
	<b>Expenses</b>								
30	Cost of Sales.....	27.0	8.0	73.7	16.7	4.8	0.4	—	1.5
31	Rents Paid.....	0.2	0.1	0.4	0.1	—	—	0.1	0.1
32	Bond Interest Paid.....	—	0.1	0.1	—	—	—	—	0.3
33	Mortgage Interest Paid.....	0.1	0.1	—	—	—	—	—	—
34	Other Interest Paid.....	0.5	0.3	1.1	0.3	—	—	—	0.1
35	Capital Cost Allowance.....	2.7	1.5	9.7	1.0	0.4	0.1	4.9	1.7
36	Depletion Charged.....	0.1	—	2.2	0.1	—	—	10.8	2.9
37	Charitable Donations.....	—	—	0.1	—	—	—	—	—
38	Pension Contributions.....	0.1	—	0.1	—	—	—	0.2	0.1
39	Group Insurance Contributions.....	0.1	—	0.1	—	—	—	0.2	—
40	Other Expenses.....	28.4	10.7	97.1	15.8	4.0	1.4	65.8	41.1
41	Total Expenses.....	59.1	20.8	184.5	34.1	9.2	2.0	82.1	47.9
42	Adjustments.....	0.2	1.0	0.2	—	—	—	5.0	2.2
43	Current Year Profit (Loss).....	4.7	4.5	16.2	2.9	0.4	0.1	9.2	2.9
44	Cash Dividends Charged.....	1.1	—	6.5	0.1	0.1	—	15.9	3.7
45	Stock Dividends Charged.....	0.1	—	0.1	—	—	—	—	—
46	Capital Expenditures.....	4.4	3.5	15.7	2.8	0.7	—	4.5	7.8
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	0.6	1.4

TABLE 4—(Cont'd)

## Distribution of Fully Tabulated Companies by Industrial Classes

(All money figures in millions of dollars)

Other Metal Mining		Coal Mining		Oil and Natural Gas		Non-Metal Mining		Quarries		Mining Unclassified		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
99	300	62	19	356	472	29	26	157	45	(g)	81	1
110.3	\$ 47.1	\$ 4.1	\$ 2.2	\$ 15.6	\$ 33.8	\$ 9.5	\$ 4.2	\$ 2.3	\$ 0.2	\$ —	\$ 4.3	2
74.8	8.2	2.7	0.2	2.3	5.6	12.5	0.9	0.2	—	—	—	3
92.4	88.4	3.4	1.8	11.3	95.1	12.0	4.5	1.8	0.3	—	6.8	4
40.5	49.9	3.9	10.9	30.8	71.0	9.3	3.7	9.2	2.3	—	0.7	5
138.4	61.1	1.5	2.9	10.4	30.4	17.2	5.8	2.8	0.7	—	0.2	6
131.4	178.9	7.8	18.9	104.8	351.7	37.5	10.2	6.1	1.3	—	12.9	7
604.1	501.1	35.6	32.9	130.3	294.8	102.7	37.6	38.1	12.7	—	4.1	8
346.5	145.5	2.6	3.2	26.5	182.1	39.0	1.6	3.0	—	—	4.3	9
27.5	290.5	3.0	2.3	68.0	332.5	3.3	17.7	1.5	0.3	—	20.6	10
1,565.9	1,370.6	64.5	75.3	400.1	1,397.0	243.0	86.4	64.9	17.9	—	54.0	11
12.7	47.5	0.9	6.3	11.2	82.1	0.8	2.5	2.7	1.9	—	1.1	12
65.5	47.4	2.8	2.6	29.4	72.4	7.2	8.8	6.2	3.3	—	2.1	13
68.8	5.1	1.2	0.1	10.4	1.2	7.2	0.1	1.6	0.1	—	0.3	14
43.3	75.7	2.2	8.1	129.1	166.1	17.8	5.1	6.7	2.3	—	3.8	15
—	2.2	0.2	—	0.8	27.6	1.8	2.7	0.8	1.0	—	—	16
19.4	376.2	0.5	8.5	14.4	169.2	1.6	9.6	3.0	1.2	—	—	17
408.5	124.3	28.3	17.6	74.7	146.9	80.1	5.5	21.7	5.7	—	—	18
256.9	510.2	13.0	19.0	107.4	795.5	23.5	41.0	6.1	1.7	—	46.6	19
691.9	206.0	15.7	14.6	64.6	201.2	103.6	11.4	16.4	1.1	—	5.3	20
1.3	24.1	0.3	1.4	41.9	265.2	0.6	0.2	0.2	0.3	—	5.2	21
771.6	345.6	36.4	22.3	185.3	234.0	130.8	19.0	55.9	10.9	—	—	22
0.4	0.1	0.2	—	—	0.6	0.1	—	0.2	—	—	—	23
2.6	4.1	—	—	0.1	0.2	0.2	—	—	—	—	—	24
—	—	—	—	—	—	—	—	—	—	—	—	25
0.3	—	—	—	—	—	—	—	—	—	—	—	26
39.1	0.5	0.3	—	1.8	3.5	—	—	0.2	—	—	—	27
17.2	3.7	0.6	0.6	4.0	11.7	1.1	0.4	2.1	—	—	0.1	28
831.1	354.0	37.4	22.9	191.2	250.0	132.2	19.5	58.4	11.0	—	0.1	29
96.8	8.3	6.7	8.7	14.7	64.0	33.4	1.6	11.0	2.1	—	—	30
0.4	0.3	0.2	—	0.9	2.3	0.4	—	0.2	—	—	—	31
0.9	12.3	—	—	0.3	4.4	—	0.3	0.1	—	—	—	32
—	—	—	—	—	0.2	0.1	—	—	0.1	—	—	33
0.6	5.5	0.1	0.5	1.1	5.6	0.3	0.3	0.4	0.2	—	0.1	34
40.1	32.6	2.5	3.5	16.4	21.8	12.5	0.1	4.5	1.0	—	—	35
70.9	2.5	0.5	0.3	5.0	8.8	9.2	—	0.3	—	—	—	36
1.0	—	—	—	—	—	0.2	—	—	—	—	—	37
13.3	0.1	—	0.2	0.3	0.3	1.0	—	—	—	—	—	38
0.4	0.1	—	—	0.1	—	0.1	—	—	—	—	—	39
418.6	266.7	24.1	11.2	126.2	177.6	53.5	19.7	35.2	8.1	—	7.9	40
643.1	328.6	34.3	24.5	165.0	285.1	110.7	22.0	51.8	11.5	—	8.0	41
27.0	32.9	0.3	0.5	5.8	3.8	1.8	2.4	0.2	0.1	—	7.4	42
161.0	7.5	2.8	1.1	20.4	31.3	19.7	0.2	6.4	0.5	—	0.4	43
138.3	5.3	0.7	0.1	3.3	2.3	5.3	—	1.2	—	—	—	44
0.1	—	—	4.2	—	—	—	—	—	—	—	—	45
42.3	141.4	3.7	3.5	70.6	189.5	16.2	12.8	6.3	2.6	—	9.1	46
2.3	11.1	—	0.4	21.5	36.8	—	0.5	—	—	—	0.1	47

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Industrial Divisions:		Mineral and Oil Prospecting		MINING, QUARRYING and OIL WELLS		Slaughtering and Meat Packing		Dairy Products	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
	Mining, Quarrying and Oil Wells,— (Concluded) Manufacturing								
1	Number of Companies.....	44	42	778	1,101	132	63	142	44
	<b>Assets</b>								
2	Cash.....	\$ 7.4	\$ 5.9	\$ 169.9	\$ 111.9	\$ 2.1	\$ 0.5	\$ 8.9	\$ 0.4
3	Government Securities.....	—	4.3	106.4	23.0	0.9	—	3.3	—
4	Other Securities.....	5.7	8.5	178.7	228.8	3.0	—	2.6	0.1
5	Receivables.....	3.5	1.3	102.6	145.7	43.3	3.3	12.7	1.3
6	Inventories.....	0.1	—	182.9	106.7	62.3	1.7	32.7	1.5
7	Land.....	1.8	4.7	342.1	639.8	2.2	0.1	2.7	0.1
8	Buildings and Equipment.....	6.9	2.3	1,012.3	946.9	125.1	10.7	79.9	7.0
9	Investment in Affiliated Companies.....	1.6	8.3	432.9	404.3	19.3	0.2	2.3	—
10	Other Assets.....	1.2	11.4	114.1	713.4	6.4	0.4	2.6	0.5
11	Total Assets (or Liabilities).....	28.3	46.8	2,642.0	3,320.5	264.7	16.9	147.9	10.9
	<b>Liabilities</b>								
12	Bank Loans.....	0.3	0.1	29.4	142.2	33.5	2.7	2.3	1.4
13	Payables.....	2.1	2.2	122.9	143.3	26.6	1.2	14.1	1.8
14	Tax Liabilities.....	0.2	—	92.5	6.9	7.0	0.1	3.7	—
15	Other Liabilities.....	1.3	10.0	200.7	280.5	8.6	2.0	15.4	1.0
16	Mortgage Debt.....	0.1	—	3.6	34.0	1.3	0.3	1.4	0.3
17	Other Funded Debt.....	—	—	39.7	572.0	8.9	—	7.8	0.7
18	Depreciation and Depletion Reserves.....	4.1	0.6	696.4	350.1	75.0	3.9	39.8	3.3
19	Capital Stock.....	8.2	33.4	502.5	1,613.4	28.6	3.4	20.7	1.7
20	Surplus.....	12.7	2.4	999.8	498.6	75.4	3.4	43.4	1.3
21	Less Deficit.....	0.6	1.8	45.5	320.5	0.2	0.2	0.5	0.6
	<b>Revenues</b>								
22	Sales.....	18.2	1.4	1,286.7	670.1	888.3	89.1	294.4	23.5
23	Rents Received.....	0.3	—	1.3	0.7	0.1	—	0.1	—
24	Bond Interest Received.....	—	—	3.5	4.6	—	—	0.1	—
25	Mortgage Interest Received.....	—	—	—	—	—	—	—	—
26	Foreign Dividends Received.....	—	—	1.7	0.1	—	—	—	—
27	Canadian Dividends Received.....	0.5	0.1	45.2	6.8	0.9	—	0.3	—
28	Other Revenues.....	0.5	0.4	27.6	20.1	0.9	0.1	0.8	—
29	Total Revenues.....	19.5	2.1	1,366.1	702.4	890.3	89.2	295.7	23.6
	<b>Expenses</b>								
30	Cost of Sales.....	1.0	—	163.6	86.3	700.6	78.9	192.7	19.5
31	Rents Paid.....	0.1	0.1	2.3	2.9	0.6	—	0.5	—
32	Bond Interest Paid.....	—	—	1.3	17.4	0.3	—	0.3	—
33	Mortgage Interest Paid.....	—	—	0.1	0.4	—	—	0.1	—
34	Other Interest Paid.....	—	—	2.7	12.3	0.6	0.1	0.8	0.1
35	Capital Cost Allowance.....	1.0	0.2	82.0	61.0	7.7	0.7	5.2	0.4
36	Depletion Charged.....	0.1	—	96.9	14.6	—	—	—	—
37	Charitable Donations.....	—	—	1.3	0.1	0.1	—	0.1	—
38	Pension Contributions.....	—	—	14.8	0.7	2.6	—	0.9	—
39	Group Insurance Contributions.....	—	—	0.8	0.2	0.5	—	0.1	—
40	Other Expenses.....	15.6	6.6	739.0	538.9	158.5	9.9	82.0	3.8
41	Total Expenses.....	17.9	7.0	1,104.9	734.7	871.5	89.6	282.6	23.9
42	Adjustments.....	—	4.4	40.1	12.1	0.5	—	0.6	—
43	Current Year Profit (Loss).....	1.6	0.5	221.1	44.3	18.3	0.4	12.5	0.3
44	Cash Dividends Charged.....	0.1	—	164.7	11.4	5.2	—	5.0	—
45	Stock Dividends Charged.....	0.1	—	0.2	4.2	—	—	0.1	—
46	Capital Expenditures.....	2.4	4.5	146.0	371.2	11.6	2.9	8.6	1.0
47	Write-off Mine and Oil Development.....	0.2	0.3	24.6	50.7	—	—	—	—



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
(All money figures in millions of dollars)

Canned and Cured Fish		Canned and Preserved Fruits and Vegetables		Grain Mill Products		Bakery Products		Carbonated Beverages		Alcoholic Beverages		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
77	69	149	29	162	26	216	83	184	103	80	13	1
\$ 2.1	\$ 0.7	\$ 2.7	\$ 0.1	\$ 5.9	\$ 0.8	\$ 11.8	\$ —	\$ 4.7	\$ 0.1	\$ 20.8	\$ 0.4	2
0.1	—	9.3	0.8	1.3	—	0.6	—	0.4	—	7.4	—	3
3.7	0.3	7.5	—	6.2	0.1	1.5	0.6	4.6	0.9	17.9	0.2	4
11.9	2.7	13.8	1.7	59.5	1.6	14.1	1.2	8.6	0.8	33.0	0.5	5
26.9	2.9	57.9	8.0	72.0	5.1	16.7	2.1	13.9	2.7	152.5	2.6	6
0.8	0.2	2.1	0.2	6.3	0.7	3.9	0.4	2.4	0.2	12.8	0.1	7
61.2	18.8	74.9	6.5	112.4	11.3	124.5	9.5	51.7	12.1	269.5	2.9	8
11.3	0.6	6.4	—	26.8	1.1	54.7	—	8.8	1.0	100.2	—	9
3.3	0.4	6.1	0.5	4.6	0.2	4.6	1.7	3.9	0.9	13.1	0.2	10
121.3	26.7	180.6	17.7	295.1	20.9	232.3	15.5	99.0	18.7	627.3	6.9	11
7.1	3.6	20.8	5.2	54.2	2.5	4.7	1.2	2.8	2.5	9.0	0.5	12
8.1	2.6	10.3	0.8	24.1	2.8	16.9	1.2	8.5	2.3	19.0	0.3	13
1.8	—	3.4	—	4.6	—	3.6	—	3.0	0.1	27.7	0.1	14
15.1	4.5	7.2	4.4	11.4	8.9	11.8	1.3	6.9	2.1	127.2	6.0	15
0.8	1.8	2.2	0.3	1.8	1.2	1.2	0.7	0.8	0.3	1.7	—	16
10.9	2.6	9.6	0.6	19.0	—	27.2	0.7	2.3	—	21.6	—	17
36.6	8.1	42.9	2.3	63.1	4.6	61.5	4.9	22.3	6.0	125.3	1.1	18
15.6	6.1	30.1	3.1	49.7	2.1	45.5	4.1	13.9	3.9	91.4	0.2	19
27.5	1.6	54.8	1.2	67.8	0.6	60.2	2.0	39.0	3.7	204.7	0.4	20
2.1	4.2	0.8	0.3	0.6	1.8	0.4	0.7	0.4	2.1	0.3	1.6	21
144.0	32.4	192.3	16.0	559.6	17.4	292.7	14.5	111.7	16.0	464.8	4.8	22
0.1	—	0.1	—	0.4	—	0.5	—	0.1	—	0.8	—	23
—	—	0.1	—	—	—	—	—	—	—	0.3	—	24
—	—	—	—	—	—	—	—	—	—	—	—	25
—	—	—	—	—	—	—	—	—	—	—	—	26
0.5	—	0.3	—	1.2	—	1.0	—	—	0.1	3.9	—	27
1.2	0.2	1.7	0.1	4.3	0.1	1.4	—	1.0	0.1	3.2	—	28
145.8	32.5	194.5	16.2	565.4	17.5	295.5	14.5	112.8	16.2	472.9	4.9	29
78.8	21.7	118.6	10.1	454.6	14.6	136.3	7.2	45.6	7.1	182.3	2.5	30
0.2	—	0.3	—	0.7	0.1	2.3	0.2	0.7	0.3	0.6	—	31
0.4	—	0.4	—	0.8	—	0.7	—	—	—	0.9	—	32
—	0.1	0.1	—	—	—	—	—	—	—	0.1	—	33
0.9	0.4	0.8	0.3	1.8	0.1	0.9	0.1	0.2	0.2	4.4	—	34
3.0	1.2	4.1	0.4	6.5	0.1	9.6	0.3	3.9	0.7	15.6	—	35
—	—	—	—	—	—	—	—	—	—	—	—	36
0.1	—	0.1	—	0.1	—	0.2	—	0.1	—	1.3	—	37
0.1	—	0.4	—	1.2	—	1.0	—	0.5	—	2.5	—	38
—	—	—	—	0.1	—	0.4	—	0.2	—	0.7	—	39
55.1	10.1	57.9	5.5	82.3	3.6	131.5	6.9	48.8	9.7	180.4	2.9	40
138.6	33.5	182.7	16.4	548.1	18.5	282.9	14.7	100.0	18.0	388.8	5.5	41
0.3	—	0.5	—	1.9	—	1.6	—	0.8	0.1	2.7	—	42
6.8	1.0	11.3	0.2	15.5	1.0	10.9	0.2	12.0	1.9	81.4	0.6	43
1.2	—	1.3	—	4.9	—	3.2	—	4.8	—	19.7	—	44
—	—	—	—	10.0	—	—	—	—	—	0.1	—	45
4.0	2.2	7.1	0.7	17.5	2.2	11.9	0.9	9.7	1.2	25.6	0.3	46
—	—	—	—	—	—	—	—	—	—	—	—	47

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:  Manufacturing—(Continued)	Confectionery		Miscellaneous Foods		Group 1—Sub-Total		Tobacco and Tobacco Products Group 2—Sub-Total	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	42	53	146	34	1,330	517	19	6
	<b>Assets</b>								
2	Cash.....	\$ 2.7	\$ 0.1	\$ 18.8	\$ 0.1	\$ 80.5	\$ 3.2	\$ 18.0	\$ —
3	Government Securities.....	0.4	—	9.8	—	33.6	0.8	14.6	—
4	Other Securities.....	2.2	—	13.0	0.9	62.3	3.0	8.7	—
5	Receivables.....	9.1	3.9	26.5	0.8	232.4	17.8	22.1	0.3
6	Inventories.....	13.4	6.5	70.3	2.2	518.7	35.3	77.3	0.8
7	Land.....	1.0	0.2	4.5	0.1	38.7	2.3	0.8	—
8	Buildings and Equipment.....	34.9	10.5	143.1	4.4	1,077.3	93.8	45.1	1.0
9	Investment in Affiliated Companies.....	8.3	0.4	28.3	0.1	266.3	3.4	84.8	—
10	Other Assets.....	1.9	0.6	5.3	0.1	51.9	5.6	39.4	0.6
11	Total Assets (or Liabilities).....	73.9	22.2	319.7	8.7	2,361.7	165.1	310.9	2.7
	<b>Liabilities</b>								
12	Bank Loans.....	2.6	6.3	5.2	1.1	142.2	27.1	23.3	0.6
13	Payables.....	5.1	2.7	19.2	1.6	151.8	17.4	12.9	0.2
14	Tax Liabilities.....	2.7	0.1	7.4	—	64.8	0.4	22.5	0.1
15	Other Liabilities.....	2.6	3.1	13.3	1.2	219.4	34.6	61.8	—
16	Mortgage Debt.....	0.3	0.1	1.6	0.2	13.2	5.1	0.1	0.2
17	Other Funded Debt.....	0.4	3.8	14.6	0.9	122.3	9.4	18.9	—
18	Depreciation and Depletion Reserves.....	19.5	4.1	68.7	1.1	554.7	39.3	31.3	0.6
19	Capital Stock.....	13.0	2.6	63.8	1.9	372.4	29.0	71.0	0.6
20	Surplus.....	28.3	1.6	126.4	1.0	727.5	16.7	69.2	0.4
21	Less Deficit.....	0.7	2.2	0.4	0.3	6.6	13.9	0.1	—
	<b>Revenues</b>								
22	Sales.....	89.6	27.9	390.3	7.3	3,427.7	248.8	237.6	2.2
23	Rents Received.....	0.1	—	1.0	—	3.1	0.1	—	—
24	Bond Interest Received.....	—	—	0.2	—	0.8	—	—	—
25	Mortgage Interest Received.....	—	—	—	—	0.1	—	—	—
26	Foreign Dividends Received.....	—	—	—	—	0.1	—	—	—
27	Canadian Dividends Received.....	0.2	—	1.3	—	9.5	0.1	2.6	—
28	Other Revenues.....	0.3	0.1	2.0	—	16.7	0.7	5.9	—
29	Total Revenues.....	90.2	28.0	394.9	7.3	3,458.0	249.8	246.1	2.2
	<b>Expenses</b>								
30	Cost of Sales.....	49.1	14.4	239.5	4.7	2,198.0	180.8	146.7	0.8
31	Rents Paid.....	1.2	0.4	0.9	0.1	8.1	1.0	0.2	—
32	Bond Interest Paid.....	—	0.1	0.4	—	4.3	0.3	0.6	—
33	Mortgage Interest Paid.....	—	—	0.1	—	0.5	0.1	—	—
34	Other Interest Paid.....	0.4	0.2	0.6	0.1	11.5	1.5	2.9	—
35	Capital Cost Allowance.....	2.7	0.3	7.3	0.1	65.4	4.4	2.7	—
36	Depletion Charged.....	—	—	—	—	—	—	—	—
37	Charitable Donations.....	0.1	—	0.3	—	2.4	—	1.6	—
38	Pension Contributions.....	0.3	0.1	1.0	—	10.4	0.2	0.6	—
39	Group Insurance Contributions.....	0.1	—	0.1	—	2.1	0.1	0.3	—
40	Other Expenses.....	29.5	13.3	113.9	2.8	939.8	68.4	59.1	1.3
41	Total Expenses.....	83.3	28.7	364.1	7.8	3,242.5	256.8	214.6	2.2
42	Adjustments.....	0.3	0.2	1.8	—	11.1	0.2	0.9	—
43	Current Year Profit (Loss).....	6.6	0.9	29.1	0.5	204.4	7.2	30.6	—
44	Cash Dividends Charged.....	3.0	—	7.7	—	56.1	0.1	8.3	—
45	Stock Dividends Charged.....	—	—	—	—	10.3	—	0.4	—
46	Capital Expenditures.....	3.7	1.8	12.6	1.0	112.4	14.0	7.1	0.1
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Rubber Products Group 3-Sub-Total		Boots and Shoes		Other Leather Products		Group 4-Sub-Total		Cotton Goods		Woollen Goods		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
46	9	159	70	125	55	284	125	53	4	74	34	1
\$ 5.7	\$ 0.5	\$ 3.0	\$ 0.3	\$ 1.4	\$ 0.1	\$ 4.4	\$ 0.4	\$ 3.1	\$ —	\$ 2.8	\$ 0.1	2
0.1	—	1.0	—	0.2	0.1	1.2	0.1	10.5	—	0.5	—	3
2.0	0.3	1.2	0.1	1.3	1.1	2.5	1.1	9.9	—	2.2	1.5	4
45.5	6.0	25.8	3.4	12.9	2.1	38.8	5.5	25.5	3.2	8.2	3.4	5
85.4	11.1	30.3	9.5	19.3	5.2	49.6	14.7	53.6	8.4	19.4	9.2	6
6.9	0.4	0.7	—	0.5	0.1	1.1	0.1	2.1	0.1	0.4	0.3	7
124.7	24.5	25.6	7.1	20.3	3.5	45.9	10.6	151.9	20.9	38.0	26.1	8
8.0	0.8	4.2	0.2	2.5	—	6.8	0.2	19.2	6.0	2.1	7.0	9
3.1	1.2	1.8	0.8	1.4	0.1	3.2	0.9	2.2	0.2	0.9	0.3	10
281.3	44.8	93.6	21.5	59.8	12.3	153.4	33.8	277.9	38.7	74.4	47.9	11
5.0	7.8	15.0	5.6	8.0	1.8	23.0	7.4	6.3	1.5	7.5	8.2	12
23.9	2.9	14.9	4.6	5.1	2.1	20.0	6.7	13.5	1.6	5.4	2.1	13
9.0	0.3	2.2	0.1	1.5	0.1	3.7	0.2	4.4	—	1.6	—	14
42.1	10.4	3.6	3.4	2.4	0.3	6.0	3.7	13.1	0.7	8.6	10.5	15
1.6	—	1.0	1.2	0.2	—	1.2	1.2	0.5	—	0.4	0.3	16
6.3	4.0	5.8	0.3	1.8	3.4	7.6	3.7	24.3	4.9	3.3	4.6	17
83.4	7.9	15.3	3.6	12.2	0.9	27.5	4.5	103.7	13.1	23.8	12.4	18
38.5	10.7	12.7	3.8	9.5	7.6	22.3	11.4	43.4	7.5	19.5	12.4	19
71.9	2.0	23.3	1.5	19.2	0.6	42.5	2.1	68.6	10.2	18.0	3.2	20
0.4	1.4	0.2	2.6	0.1	4.6	0.3	7.2	—	0.6	13.8	5.9	21
331.0	39.5	145.3	31.5	87.1	11.9	232.4	43.5	231.8	25.3	74.0	30.4	22
0.1	—	0.3	—	0.1	0.1	0.4	0.1	0.1	—	—	0.3	23
—	—	—	—	—	—	—	—	0.3	—	—	—	24
—	—	—	—	—	—	—	—	—	—	—	—	25
—	—	—	—	—	—	—	—	—	—	—	—	26
0.1	—	0.1	—	0.1	—	0.1	—	0.6	—	—	0.1	27
0.5	0.1	0.4	—	0.3	—	0.6	0.1	1.2	—	0.3	0.1	28
331.7	39.7	146.1	31.6	87.5	12.1	233.7	43.7	234.0	25.3	74.4	30.8	29
176.8	20.2	74.4	16.0	51.2	8.4	125.6	24.4	81.5	13.7	36.1	18.1	30
1.5	0.2	0.9	0.2	0.7	0.3	1.6	0.5	0.3	0.1	0.3	0.2	31
0.2	0.2	0.2	—	—	—	0.3	—	0.8	0.2	0.2	0.4	32
—	—	—	0.1	—	—	—	0.1	—	—	—	—	33
1.1	0.4	1.0	0.3	0.4	0.1	1.4	0.4	0.5	0.1	0.8	0.4	34
10.1	1.6	1.6	0.4	1.1	0.1	2.8	0.5	6.3	0.1	1.8	0.4	35
—	—	—	—	—	—	—	—	—	—	—	—	36
0.3	—	0.1	—	—	—	0.1	—	0.2	—	0.1	—	37
0.7	0.1	0.1	—	0.1	—	0.2	—	1.1	—	0.2	0.1	38
0.2	—	0.3	0.1	0.1	—	0.4	0.1	0.2	—	0.2	0.1	39
110.6	17.7	62.4	16.1	29.3	6.4	91.7	22.5	133.5	11.9	29.8	12.4	40
301.5	40.4	141.0	33.1	83.1	15.3	224.1	48.4	224.3	25.9	69.3	32.0	41
0.5	—	—	—	0.1	—	0.1	—	1.2	—	—	0.1	42
30.6	0.8	5.1	1.5	4.4	3.1	9.5	4.7	10.9	0.6	5.1	1.3	43
2.9	—	0.4	—	0.3	—	0.7	—	2.7	—	0.5	0.1	44
—	—	—	—	0.1	—	0.1	—	—	—	—	—	45
16.5	1.3	1.8	0.6	2.4	0.1	4.2	0.6	12.4	1.1	2.4	0.6	46
—	—	—	—	—	—	—	—	—	—	—	—	47



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:  Manufacturing—(Continued)	Miscellaneous Textile Products		Group 5—Sub-Total		Men's, Women's and Children's Clothing		Hosiery, Knit Goods, Lingerie	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	260	122	387	160	849	220	144	95
	<b>Assets</b>								
2	Cash.....	\$ 8.8	\$ 1.2	\$ 14.7	\$ 1.3	\$ 8.5	\$ 0.2	\$ 3.7	\$ 0.3
3	Government Securities.....	11.1	1.4	22.1	1.4	2.1	—	3.5	0.3
4	Other Securities.....	7.6	1.4	19.7	2.9	4.5	0.4	3.8	0.1
5	Receivables.....	34.6	9.5	68.3	16.0	76.7	5.9	21.5	3.4
6	Inventories.....	63.6	17.4	136.6	35.0	76.6	10.9	37.2	9.6
7	Land.....	2.6	1.0	5.2	1.5	1.2	0.2	0.7	0.2
8	Buildings and Equipment.....	179.6	36.1	369.4	83.0	45.0	10.1	72.1	19.5
9	Investment in Affiliated Companies.....	19.8	1.1	41.1	14.2	2.3	1.1	7.2	1.6
10	Other Assets.....	3.4	1.1	6.4	1.6	6.5	2.0	2.0	0.6
11	Total Assets (or Liabilities).....	331.1	70.2	683.4	156.8	223.4	30.8	151.7	35.7
	<b>Liabilities</b>								
12	Bank Loans.....	9.1	8.1	23.0	17.8	35.1	8.0	11.7	4.3
13	Payables.....	19.9	34.5	38.9	38.2	47.5	4.3	12.6	2.0
14	Tax Liabilities.....	5.8	0.2	11.8	0.2	4.7	0.1	2.9	0.1
15	Other Liabilities.....	8.0	3.6	29.7	14.7	9.2	3.5	5.5	3.4
16	Mortgage Debt.....	2.0	1.8	3.0	2.1	1.4	0.8	2.6	0.2
17	Other Funded Debt.....	13.7	1.1	41.4	10.6	3.1	1.0	7.3	3.0
18	Depreciation and Depletion Reserves.....	103.0	20.4	230.6	45.9	25.4	4.7	46.3	10.2
19	Capital Stock.....	83.3	15.2	146.2	35.1	34.9	8.2	21.9	5.2
20	Surplus.....	89.5	16.2	176.1	29.6	62.7	3.7	41.3	8.0
21	Less Deficit.....	3.4	30.8	17.2	37.3	0.6	3.4	0.4	0.9
	<b>Revenues</b>								
22	Sales.....	267.8	62.7	573.6	118.4	460.3	51.9	155.0	30.7
23	Rents Received.....	0.5	0.1	0.6	0.4	0.3	0.1	0.1	—
24	Bond Interest Received.....	0.3	—	0.6	—	—	—	0.1	—
25	Mortgage Interest Received.....	—	—	—	—	—	—	—	—
26	Foreign Dividends Received.....	0.1	0.1	0.1	0.1	—	—	—	—
27	Canadian Dividends Received.....	1.9	—	2.4	0.1	0.1	—	0.2	—
28	Other Revenues.....	3.5	0.2	5.1	0.4	1.2	0.3	0.7	—
29	Total Revenues.....	274.1	63.1	582.5	119.3	461.9	52.3	156.1	30.8
	<b>Expenses</b>								
30	Cost of Sales.....	142.9	31.8	260.5	63.6	247.4	28.1	75.8	14.2
31	Rents Paid.....	1.1	0.4	1.7	0.6	5.9	0.6	0.8	0.3
32	Bond Interest Paid.....	0.3	—	1.3	0.6	0.1	—	0.4	0.1
33	Mortgage Interest Paid.....	0.1	0.1	0.1	0.1	0.2	—	—	—
34	Other Interest Paid.....	0.6	0.5	1.9	1.0	2.3	0.6	0.9	0.3
35	Capital Cost Allowance.....	10.8	1.6	18.8	2.1	3.4	0.5	4.3	0.4
36	Depletion Charged.....	—	—	—	—	—	—	—	—
37	Charitable Donations.....	0.2	—	0.5	—	0.5	—	0.1	—
38	Pension Contributions.....	0.9	—	2.2	0.1	0.7	—	0.2	0.1
39	Group Insurance Contributions.....	0.4	—	0.7	0.1	0.2	—	0.2	0.1
40	Other Expenses.....	94.3	30.2	257.6	54.5	186.0	26.3	66.3	16.7
41	Total Expenses.....	251.7	64.7	545.3	122.7	446.7	56.2	149.0	32.2
42	Adjustments.....	3.5	0.1	2.3	0.1	0.3	—	0.6	—
43	Current Year Profit (Loss).....	18.9	1.6	34.9	3.5	15.5	3.9	7.7	1.4
44	Cash Dividends Charged.....	7.2	0.1	10.4	0.2	0.7	—	0.9	—
45	Stock Dividends Charged.....	—	—	0.1	—	0.1	—	0.2	—
46	Capital Expenditures.....	15.6	2.3	30.4	4.0	5.4	0.8	5.1	1.0
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—

TABLE 4—(Cont'd)

## Distribution of Fully Tabulated Companies by Industrial Classes

(All money figures in millions of dollars)

Fur Goods		Custom Tailoring and Miscellaneous Clothing		Group 6-Sub-Total		Plywood and Planing Mills		Sawmills		Furniture		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
152	41	206	80	1,351	436	429	134	575	230	336	131	1
\$ 0.6	\$ —	\$ 1.8	\$ 0.1	\$ 14.6	\$ 0.6	\$ 9.3	\$ 0.7	\$ 22.3	\$ 1.3	\$ 4.5	\$ 0.4	2
0.1	—	0.8	0.1	6.5	0.3	1.8	0.1	10.1	0.8	4.5	—	3
0.9	—	0.5	—	9.7	0.5	2.7	0.7	8.2	1.1	1.8	0.2	4
12.5	2.2	12.5	0.7	123.2	12.3	38.0	9.9	61.6	9.3	31.7	4.1	5
11.4	3.0	17.8	0.9	142.9	24.4	53.7	12.9	115.8	18.6	36.0	6.7	6
1.1	—	1.1	—	4.2	0.4	7.1	1.7	121.3	7.1	3.2	0.5	7
4.2	0.6	19.9	0.6	141.2	30.7	78.8	23.1	334.5	34.5	50.5	12.1	8
0.1	—	1.5	—	11.0	2.7	16.1	3.2	96.2	3.4	1.6	2.7	9
1.2	0.2	1.7	0.2	11.4	3.1	6.6	3.3	15.1	4.8	5.1	0.5	10
32.2	6.0	57.5	2.5	464.8	75.0	214.1	55.5	785.1	80.9	138.9	27.2	11
5.5	1.8	7.1	0.3	59.5	14.4	21.2	11.0	41.5	15.0	14.7	3.7	12
9.8	1.9	9.4	0.3	79.3	8.6	24.2	7.3	47.4	8.9	17.4	4.1	13
0.5	0.2	1.2	—	9.4	0.5	4.8	0.2	16.3	—	3.6	0.1	14
2.2	0.1	2.4	0.4	19.4	7.3	15.7	9.9	80.6	17.2	6.2	3.2	15
1.2	—	1.0	—	6.1	1.0	2.7	0.4	6.1	1.3	2.2	1.1	16
0.1	0.1	0.7	—	11.2	4.2	7.2	3.1	46.5	5.8	2.8	2.5	17
2.3	0.3	11.0	0.2	85.0	15.5	41.2	9.1	206.5	15.2	28.0	4.2	18
4.4	1.4	6.5	2.2	67.6	16.9	32.1	10.2	88.3	10.9	20.7	9.4	19
6.2	0.2	18.3	0.6	128.5	12.4	65.3	6.5	255.4	12.0	43.7	2.7	20
0.1	—	0.2	1.4	1.3	5.7	0.2	2.1	3.5	5.5	0.3	4.0	21
47.5	8.9	96.8	3.7	759.7	95.2	311.0	62.0	824.2	97.6	191.9	24.3	22
0.3	—	0.3	—	1.1	0.1	0.2	0.1	0.6	—	0.2	0.6	23
—	—	—	—	0.1	—	—	—	0.7	—	0.1	—	24
—	—	—	—	—	—	—	—	—	—	—	—	25
—	—	—	—	—	—	—	—	—	—	—	—	26
—	—	—	—	0.2	—	0.5	—	1.1	0.1	0.4	—	27
0.3	0.1	0.4	0.1	2.8	0.5	1.7	0.7	10.8	1.6	0.6	0.1	28
48.3	9.0	97.6	3.8	764.0	95.9	313.5	62.9	837.5	99.4	193.2	24.9	29
26.7	5.6	50.7	1.7	400.6	49.6	188.2	37.5	486.6	57.3	96.0	12.4	30
0.6	0.2	1.2	0.2	8.5	1.3	0.9	0.2	1.2	0.3	1.5	0.5	31
—	—	—	—	0.4	0.1	0.1	0.1	2.1	—	0.1	—	32
0.1	—	—	—	0.2	—	—	—	0.1	—	0.1	0.1	33
0.5	0.2	0.6	—	4.3	1.1	1.6	0.7	2.6	0.8	0.9	0.2	34
0.4	—	1.4	—	9.4	1.0	6.6	1.7	30.0	3.8	2.8	0.5	35
—	—	—	—	—	—	0.3	—	4.5	0.6	—	—	36
0.1	—	0.1	—	0.8	—	0.1	—	0.4	—	0.2	—	37
—	—	0.2	—	1.1	0.1	0.2	—	0.7	—	0.4	—	38
—	—	0.1	—	0.5	0.1	0.2	0.1	0.3	0.1	0.3	—	39
18.6	3.2	39.2	2.5	310.1	48.7	95.0	24.5	250.1	40.5	78.7	12.5	40
47.0	9.2	93.5	4.4	736.1	102.0	293.2	64.7	778.6	103.4	180.9	26.3	41
0.1	0.1	—	—	0.9	0.1	0.7	0.1	0.8	0.4	0.5	—	42
1.4	0.1	4.1	0.7	28.8	6.1	19.6	1.8	58.1	4.4	11.8	1.3	43
0.1	—	0.5	—	2.2	—	1.6	0.1	9.0	—	1.7	—	44
—	—	—	—	0.3	—	—	—	0.4	—	0.2	—	45
0.5	0.1	1.7	—	12.7	1.9	14.2	4.4	78.3	7.1	4.3	0.9	46
—	—	—	—	—	—	—	—	—	—	—	—	47

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:  Manufacturing—(Continued)	Miscellaneous Wood Products		Group 7—Sub-Total		Paper Boxes and Bags		Pulp and Paper Mills	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	182	104	1,522	599	129	17	82	14
	<b>Assets</b>								
2	Cash.....	\$ 2.4	\$ 1.3	\$ 38.6	\$ 3.8	\$ 7.3	\$ 0.2	\$ 62.4	\$ 3.0
3	Government Securities.....	1.3	—	17.7	0.9	0.3	—	53.0	0.1
4	Other Securities.....	1.3	0.4	14.0	2.3	7.8	—	99.9	5.6
5	Receivables.....	16.5	2.7	147.8	26.0	24.0	2.7	97.6	1.7
6	Inventories.....	21.3	4.0	226.8	42.1	29.5	3.2	407.4	6.4
7	Land.....	1.7	1.4	133.2	10.6	2.7	0.1	191.3	4.1
8	Buildings and Equipment.....	37.8	11.0	501.6	80.6	98.5	9.1	1,652.4	60.6
9	Investment in Affiliated Companies.....	3.2	0.6	117.2	9.8	44.2	0.3	350.5	0.7
10	Other Assets.....	6.8	0.5	33.5	9.2	2.7	0.3	23.4	1.4
11	Total Assets (or Liabilities).....	92.2	21.8	1,230.4	185.4	216.8	16.0	2,938.0	83.6
	<b>Liabilities</b>								
12	Bank Loans.....	9.4	4.4	86.9	34.0	6.6	0.8	19.5	0.4
13	Payables.....	9.6	2.5	98.6	22.7	16.8	2.6	142.3	2.3
14	Tax Liabilities.....	1.7	0.2	26.4	0.5	5.4	—	73.2	—
15	Other Liabilities.....	5.8	5.4	108.2	35.8	11.8	6.9	148.8	4.6
16	Mortgage Debt.....	1.3	0.2	12.4	3.1	1.5	0.3	5.8	1.8
17	Other Funded Debt.....	5.6	2.8	62.1	14.3	8.3	0.9	276.2	23.3
18	Depreciation and Depletion Reserves.....	16.5	4.0	292.2	32.4	45.4	2.8	941.1	11.2
19	Capital Stock.....	16.6	4.1	157.6	34.6	48.6	1.0	446.8	41.0
20	Surplus.....	25.9	2.5	390.3	23.8	73.0	3.3	884.5	0.2
21	Less Deficit.....	0.2	4.1	4.3	15.7	0.5	2.4	0.2	1.3
	<b>Revenues</b>								
22	Sales.....	111.6	15.2	1,438.8	199.5	221.5	19.7	1,421.3	22.3
23	Rents Received.....	0.1	—	1.1	0.8	0.5	—	0.9	—
24	Bond Interest Received.....	—	—	0.9	—	—	—	2.6	—
25	Mortgage Interest Received.....	—	—	0.1	—	—	—	—	—
26	Foreign Dividends Received.....	—	—	—	—	—	—	—	—
27	Canadian Dividends Received.....	—	—	2.0	0.1	0.6	—	23.3	—
28	Other Revenues.....	1.1	0.3	14.3	2.7	0.9	0.1	11.4	0.1
29	Total Revenues.....	113.0	15.6	1,457.2	202.8	223.6	19.8	1,459.6	22.4
	<b>Expenses</b>								
30	Cost of Sales.....	62.8	8.3	833.6	115.5	125.2	12.9	624.0	15.6
31	Rents Paid.....	0.4	0.2	4.0	1.1	0.9	0.2	1.5	—
32	Bond Interest Paid.....	0.2	0.1	2.5	0.2	0.4	—	11.8	0.9
33	Mortgage Interest Paid.....	—	—	0.3	0.1	—	—	0.2	—
34	Other Interest Paid.....	0.4	0.3	5.5	2.1	0.6	0.1	3.7	0.6
35	Capital Cost Allowance.....	2.3	0.4	41.7	6.4	6.3	0.7	87.4	2.7
36	Depletion Charged.....	—	—	4.8	0.6	—	—	4.3	—
37	Charitable Donations.....	—	—	0.8	—	0.2	—	2.2	—
38	Pension Contributions.....	0.1	—	1.4	—	0.8	—	8.1	—
39	Group Insurance Contributions.....	0.2	—	1.0	0.2	0.2	—	0.6	—
40	Other Expenses.....	40.4	8.8	464.2	86.2	68.4	6.7	453.5	2.9
41	Total Expenses.....	107.0	18.1	1,359.8	212.5	202.9	20.5	1,197.4	22.7
42	Adjustments.....	0.1	—	2.0	0.4	0.4	—	19.7	0.1
43	Current Year Profit (Loss).....	6.1	2.5	95.5	10.1	20.3	0.7	242.5	0.4
44	Cash Dividends Charged.....	0.8	0.1	13.0	0.2	2.3	—	79.4	—
45	Stock Dividends Charged.....	0.2	—	0.8	—	—	—	1.8	—
46	Capital Expenditures.....	5.8	0.5	102.7	12.9	12.5	1.9	159.4	5.9
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Miscellaneous Paper Products		Group 8—Sub-Total		Commercial Printing		Engraving, Stereotyping and Allied Industries		Publishing and Printing		Group 9—Sub-Total		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
110	22	321	53	571	99	142	23	432	161	1,145	283	1
\$ 9.0	\$ 0.5	\$ 78.7	\$ 3.7	\$ 7.4	\$ 0.2	\$ 3.2	\$ —	\$ 19.3	\$ 0.4	\$ 30.0	\$ 0.7	2
2.7	—	55.9	0.1	1.1	0.1	2.4	0.1	6.6	0.5	10.1	0.7	3
4.0	1.2	111.7	6.8	2.8	0.7	2.5	—	14.0	0.4	19.3	1.1	4
24.0	0.7	145.5	5.2	23.2	3.6	13.9	0.5	34.1	3.9	71.2	8.0	5
29.5	0.9	466.4	10.5	20.8	2.9	10.5	0.4	18.6	2.6	49.9	5.9	6
2.2	0.1	196.1	4.3	1.5	0.2	1.3	0.1	9.8	0.4	12.6	0.7	7
83.4	2.7	1,834.2	72.5	66.4	17.4	49.0	2.5	148.1	13.4	263.4	33.3	8
11.7	—	406.3	1.0	2.2	0.3	9.6	0.1	21.4	0.5	33.2	1.0	9
3.1	0.1	29.2	1.9	7.0	1.0	2.1	0.2	17.3	3.3	26.4	4.4	10
169.6	6.3	3,324.3	105.9	132.3	26.4	94.5	3.9	289.2	25.4	515.9	55.7	11
1.9	0.2	28.0	1.3	4.8	3.6	4.4	0.3	7.0	1.5	16.2	5.5	12
14.0	0.9	173.1	5.7	16.0	3.3	7.6	0.6	22.5	3.1	46.1	7.0	13
5.0	—	83.6	—	2.9	0.1	2.6	—	9.1	—	14.6	0.2	14
8.0	0.2	168.7	11.7	6.0	2.0	5.0	—	14.2	3.2	25.2	5.2	15
1.5	—	8.7	2.0	2.9	2.3	0.3	0.1	2.7	0.9	5.9	3.3	16
13.0	0.8	297.5	25.0	6.5	2.2	8.0	0.2	25.4	0.9	39.9	3.3	17
42.7	0.9	1,029.3	15.0	36.2	6.7	24.5	1.0	73.3	7.1	134.0	14.8	18
21.5	2.7	516.8	44.7	21.3	5.2	10.6	0.7	34.5	10.5	66.4	16.5	19
62.1	0.8	1,019.5	4.2	36.0	2.6	31.5	1.1	100.9	3.1	168.4	6.8	20
0.2	0.2	0.9	3.8	0.5	1.7	—	0.2	0.5	5.0	1.0	6.9	21
183.0	4.2	1,825.8	46.1	167.0	25.0	101.4	3.9	324.1	25.8	592.5	54.7	22
0.1	—	1.5	—	0.4	—	0.2	—	2.0	—	2.6	0.1	23
0.1	—	2.6	—	—	—	—	—	0.2	—	0.3	—	24
—	—	—	—	—	—	—	—	—	—	—	—	25
0.1	—	0.1	—	—	—	—	—	—	—	—	—	26
0.4	—	24.4	—	0.1	—	0.4	—	1.2	0.1	1.7	0.1	27
2.4	0.1	14.7	0.4	0.5	—	0.2	—	4.1	0.7	4.8	0.8	28
186.1	4.3	1,869.3	46.5	168.0	25.1	102.3	3.9	331.7	26.7	602.0	55.7	29
100.1	2.8	849.2	31.2	70.3	9.7	33.0	0.3	69.4	7.8	172.8	17.8	30
1.0	—	3.4	0.3	1.8	0.3	0.9	0.1	2.4	0.2	5.2	0.5	31
0.5	—	12.7	0.9	0.2	0.1	0.3	—	1.1	—	1.6	0.1	32
0.1	—	0.3	—	0.1	0.1	—	—	0.1	0.1	0.3	0.1	33
0.3	0.1	4.7	0.7	0.5	0.3	0.3	—	0.8	0.1	1.5	0.5	34
5.4	0.2	99.1	3.5	4.9	0.9	3.3	0.1	9.8	0.5	18.1	1.5	35
—	—	4.3	—	0.1	—	—	—	—	—	0.1	—	36
0.1	—	2.5	—	0.1	—	0.1	—	0.6	—	0.8	—	37
0.8	—	9.7	—	0.4	0.1	0.5	—	2.0	—	2.9	0.1	38
0.1	—	0.9	—	0.3	0.1	0.2	—	0.4	0.1	0.8	0.1	39
60.7	2.0	582.6	11.6	78.8	14.6	54.7	3.5	209.1	19.0	342.6	37.2	40
169.1	5.0	1,569.4	48.2	157.6	26.0	93.3	4.0	295.8	27.8	546.7	57.8	41
0.1	0.1	20.2	0.1	0.1	0.1	0.3	—	0.5	0.1	0.9	0.1	42
16.9	0.8	279.7	1.8	10.3	0.8	8.7	0.1	35.4	1.3	54.4	2.2	43
2.4	—	84.1	—	0.9	—	1.4	—	5.0	—	7.3	0.1	44
—	—	1.8	—	0.1	—	0.3	—	1.8	—	2.2	—	45
8.9	0.3	180.7	8.2	6.0	1.8	4.7	0.5	13.9	1.2	24.6	3.5	46
—	—	—	—	0.3	—	0.2	—	—	—	0.5	—	47

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:  Manufacturing—(Continued)	Agricultural Implements		Boilers and Fabricated Structural Steel		Hardware and Tools		Household, Office and Store Machinery	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	55	13	94	22	194	25	163	49
	<b>Assets</b>								
2	Cash.....	\$ 3.6	\$ 1.5	\$ 1.7	\$ 0.1	\$ 6.3	\$ 0.1	\$ 7.8	\$ 0.4
3	Government Securities.....	1.2	—	2.6	—	0.7	—	1.0	—
4	Other Securities.....	1.2	—	10.0	—	1.7	0.1	2.6	0.1
5	Receivables.....	46.1	26.9	58.6	1.2	18.9	0.7	46.6	8.3
6	Inventories.....	53.9	45.2	127.2	1.7	32.2	1.8	74.1	10.9
7	Land.....	1.8	2.0	5.5	—	1.5	0.1	3.8	0.6
8	Buildings and Equipment.....	49.0	51.2	89.0	3.6	53.5	2.8	106.2	14.3
9	Investment in Affiliated Companies.....	0.4	89.2	20.8	—	4.5	—	85.3	1.0
10	Other Assets.....	2.0	1.2	2.9	0.2	2.9	0.8	5.1	0.4
11	Total Assets (or Liabilities).....	159.2	217.2	318.2	6.8	122.2	6.4	332.5	36.0
	<b>Liabilities</b>								
12	Bank Loans.....	1.3	6.6	30.8	1.2	3.9	0.3	13.2	5.7
13	Payables.....	9.8	8.3	33.9	1.0	12.0	0.5	19.8	4.3
14	Tax Liabilities.....	6.8	0.7	8.4	—	4.1	—	9.4	0.2
15	Other Liabilities.....	26.9	0.6	53.8	2.3	7.5	0.8	64.0	8.0
16	Mortgage Debt.....	0.7	—	0.2	—	0.3	0.1	3.4	0.7
17	Other Funded Debt.....	8.6	56.9	6.5	0.5	5.2	0.5	27.3	1.9
18	Depreciation and Depletion Reserves.....	26.5	34.1	52.7	0.4	26.5	1.3	44.0	5.5
19	Capital Stock.....	27.0	67.4	48.3	3.3	21.3	2.6	64.8	4.1
20	Surplus.....	52.2	42.5	86.5	0.1	41.4	0.3	86.7	7.1
21	Less Deficit.....	0.6	—	1.9	1.9	0.1	0.1	—	1.3
	<b>Revenues</b>								
22	Sales.....	206.9	109.8	290.8	5.0	143.6	5.3	269.8	46.9
23	Rents Received.....	0.1	—	0.1	—	0.1	—	0.2	—
24	Bond Interest Received.....	—	—	—	—	—	—	—	—
25	Mortgage Interest Received.....	—	—	0.1	—	—	—	—	—
26	Foreign Dividends Received.....	—	3.4	—	—	—	—	—	—
27	Canadian Dividends Received.....	—	—	1.6	—	0.1	—	0.1	0.2
28	Other Revenues.....	4.4	2.0	2.6	—	1.1	—	4.2	0.2
29	Total Revenues.....	211.4	115.2	295.1	5.0	144.9	5.3	274.3	47.4
	<b>Expenses</b>								
30	Cost of Sales.....	143.6	66.2	140.1	3.0	63.6	2.6	135.2	32.0
31	Rents Paid.....	0.2	0.1	0.5	—	0.5	—	1.0	0.3
32	Bond Interest Paid.....	0.4	2.1	0.2	—	0.1	—	0.1	0.1
33	Mortgage Interest Paid.....	—	—	—	—	—	—	0.2	—
34	Other Interest Paid.....	0.2	0.5	1.3	0.1	0.5	—	0.7	0.4
35	Capital Cost Allowance.....	2.5	2.1	5.7	—	3.2	0.2	9.8	0.6
36	Depletion Charged.....	—	—	—	—	—	—	—	—
37	Charitable Donations.....	0.1	0.1	0.2	—	0.1	—	0.2	—
38	Pension Contributions.....	1.3	0.6	0.3	—	0.5	—	1.0	—
39	Group Insurance Contributions.....	0.1	—	0.2	—	0.5	—	0.4	—
40	Other Expenses.....	44.6	41.4	122.4	2.4	59.9	2.6	100.7	15.1
41	Total Expenses.....	193.1	112.9	271.0	5.5	128.7	5.5	249.4	48.6
42	Adjustments.....	0.7	4.7	1.5	—	0.2	—	0.5	0.3
43	Current Year Profit (Loss).....	17.6	2.5	22.7	0.4	16.4	0.2	24.4	1.5
44	Cash Dividends Charged.....	3.1	5.9	3.7	—	2.7	—	2.1	—
45	Stock Dividends Charged.....	—	—	—	—	0.2	—	0.5	—
46	Capital Expenditures.....	5.0	4.4	8.8	0.1	6.3	0.2	17.0	1.0
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Iron Castings		Machine Shop Products		Machine Tools		Machinery n.e.c.		Primary Iron and Steel		Sheet Metal Products		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
121	46	384	52	67	26	260	66	33	3	238	58	1
\$ 13.7	\$ 0.1	\$ 2.3	\$ 0.4	\$ 2.0	\$ 0.2	\$ 11.8	\$ 1.3	\$ 18.7	\$ —	\$ 8.4	\$ 0.2	2
5.6	—	0.2	—	0.3	0.4	8.5	0.1	41.2	—	2.3	—	3
2.1	—	0.4	0.2	0.6	0.2	5.1	—	35.2	—	2.7	0.3	4
37.9	1.9	13.2	0.4	3.7	4.6	68.9	6.2	94.7	0.4	37.4	2.0	5
61.6	4.2	14.9	1.0	5.4	8.3	113.5	18.4	204.2	1.5	69.2	2.2	6
5.7	0.3	1.1	—	0.2	0.5	4.1	0.7	7.8	0.1	3.7	0.2	7
91.8	9.1	26.7	1.4	10.3	16.6	119.5	17.9	551.8	3.0	107.6	5.6	8
25.7	2.2	1.3	0.6	0.4	0.5	8.8	0.7	85.3	—	9.0	—	9
3.3	0.5	2.8	0.1	0.4	0.8	6.5	1.1	5.8	—	3.7	0.3	10
247.6	18.4	62.9	4.1	23.4	31.9	346.7	46.4	1,044.7	5.1	243.9	10.8	11
6.5	2.6	5.5	0.1	1.3	5.3	22.0	8.5	8.4	0.6	11.0	1.8	12
22.8	1.6	10.7	0.5	2.9	3.6	43.2	5.5	95.4	0.3	22.5	1.3	13
9.9	—	1.9	—	0.5	0.1	13.3	0.1	43.7	—	8.3	—	14
8.9	3.6	4.7	1.5	1.7	3.1	47.1	20.2	68.1	0.9	15.3	3.0	15
0.4	3.6	1.2	0.1	0.5	—	2.3	0.8	—	1.0	1.5	0.4	16
20.7	—	1.3	0.4	1.3	2.4	6.7	4.2	94.7	—	20.0	0.5	17
54.6	0.9	12.6	0.4	5.3	8.5	58.5	5.6	312.3	0.4	48.1	1.7	18
42.6	8.1	9.8	1.0	3.7	5.2	41.9	4.3	130.2	2.9	46.2	2.8	19
81.2	0.1	15.7	0.8	6.8	3.7	112.0	1.1	294.1	—	72.5	0.6	20
0.1	2.2	0.5	0.7	0.6	0.1	0.2	4.0	2.3	1.1	1.4	1.2	21
314.2	8.2	86.0	4.3	28.0	30.7	394.4	40.9	813.3	2.5	309.9	9.6	22
0.1	—	0.1	—	0.1	—	2.3	—	—	—	—	—	23
0.1	—	—	—	—	—	0.2	—	1.0	—	—	—	24
—	—	—	—	—	—	—	—	—	—	—	—	25
—	—	—	—	—	—	0.1	—	—	—	—	—	26
5.9	—	—	—	—	—	1.9	—	0.8	—	—	—	27
0.7	—	0.5	—	0.2	0.4	3.1	0.2	4.5	0.1	2.8	0.1	28
321.0	8.2	86.7	4.3	28.2	31.1	402.0	41.1	819.6	2.5	312.9	9.7	29
172.7	4.3	40.4	2.2	12.0	17.1	191.0	25.2	347.4	1.4	161.2	5.6	30
0.3	—	0.7	0.1	0.1	0.1	1.1	0.2	1.3	—	1.2	0.1	31
0.7	—	—	—	—	0.1	0.2	0.2	2.6	—	0.7	—	32
—	0.1	—	—	—	—	—	—	—	—	0.1	—	33
0.4	0.1	0.4	—	0.1	0.2	1.0	0.6	2.0	—	0.9	0.1	34
5.5	0.1	2.6	0.1	0.7	0.6	7.4	1.4	55.2	0.2	7.3	0.3	35
—	—	—	—	—	—	—	—	—	—	—	—	36
0.2	—	—	—	—	—	0.2	—	1.0	—	0.1	—	37
1.2	—	0.1	—	0.1	0.1	0.9	0.3	4.1	—	1.5	—	38
0.9	—	0.1	—	0.1	—	0.4	—	0.3	—	1.3	—	39
106.8	4.1	35.5	2.3	12.9	14.7	156.5	16.2	304.8	1.2	114.2	4.5	40
288.7	8.8	79.9	4.6	26.0	32.9	358.8	44.3	718.7	2.9	288.5	10.6	41
1.2	—	0.1	—	—	0.8	1.4	—	4.7	—	0.4	—	42
31.0	0.5	6.8	0.3	2.2	0.9	41.8	3.3	105.6	0.4	24.7	0.8	43
5.6	—	0.4	—	—	—	9.7	—	15.0	—	1.5	—	44
0.2	—	0.1	—	—	—	—	—	0.4	—	1.2	—	45
7.7	0.8	4.4	0.1	1.0	2.5	14.5	2.7	86.8	0.3	14.0	0.7	46
—	—	—	—	—	—	—	—	0.1	—	—	—	47



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:  Manufacturing—(Continued)	Wire and Wire Products		Miscellaneous Iron and Steel Products		Group 10—Sub-Total		Aircraft and Parts	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	63	16	159	24	1,831	400	47	3
	<b>Assets</b>								
2	Cash.....	\$ 3.6	\$ —	\$ 4.8	\$ 0.1	\$ 84.8	\$ 4.3	\$ 12.6	\$ 1.2
3	Government Securities.....	1.6	—	1.4	0.1	66.6	0.6	1.3	—
4	Other Securities.....	3.8	—	0.8	—	66.3	1.0	1.0	—
5	Receivables.....	9.2	0.1	23.4	1.4	458.7	54.0	32.3	0.8
6	Inventories.....	19.9	0.2	52.6	2.2	828.7	97.5	64.9	1.1
7	Land.....	1.3	0.1	1.6	0.4	37.9	5.0	2.0	—
8	Buildings and Equipment.....	34.6	1.6	57.5	7.8	1,297.5	135.0	122.5	2.8
9	Investment in Affiliated Companies.....	2.4	0.2	2.2	—	246.1	94.6	8.5	0.5
10	Other Assets.....	1.6	0.1	2.7	0.2	39.7	5.7	3.9	0.2
11	Total Assets (or Liabilities).....	78.1	2.4	146.9	12.2	3,126.3	397.6	248.9	6.6
	<b>Liabilities</b>								
12	Bank Loans.....	1.7	0.1	5.3	0.9	110.9	33.7	8.4	0.5
13	Payables.....	6.1	0.1	13.5	1.3	292.5	28.3	29.6	0.6
14	Tax Liabilities.....	3.2	—	3.6	0.5	113.1	1.8	8.0	—
15	Other Liabilities.....	3.4	0.4	24.4	3.3	325.8	47.8	62.2	0.2
16	Mortgage Debt.....	1.9	—	0.7	0.1	13.0	6.8	9.9	0.5
17	Other Funded Debt.....	1.8	—	2.7	—	195.8	67.2	16.8	1.1
18	Depreciation and Depletion Reserves.....	17.7	0.8	35.0	1.6	693.8	61.1	37.1	1.1
19	Capital Stock.....	10.2	0.9	18.2	4.6	464.2	107.1	20.4	2.8
20	Surplus.....	32.1	0.2	43.6	0.8	924.9	57.2	56.5	0.1
21	Less <i>Deficit</i> .....	—	0.2	—	0.8	7.8	13.5	—	0.2
	<b>Revenues</b>								
22	Sales.....	83.7	0.8	139.9	9.8	3,080.3	273.8	397.7	6.1
23	Rents Received.....	0.1	—	—	—	3.1	0.1	—	—
24	Bond Interest Received.....	—	—	—	—	1.5	—	—	—
25	Mortgage Interest Received.....	—	—	—	—	0.1	—	—	—
26	Foreign Dividends Received.....	—	—	—	—	0.1	3.4	—	—
27	Canadian Dividends Received.....	0.2	—	0.6	—	11.3	0.2	—	—
28	Other Revenues.....	0.4	—	1.2	—	25.7	3.1	1.0	—
29	Total Revenues.....	84.4	0.8	141.8	9.8	3,122.1	280.5	398.8	6.1
	<b>Expenses</b>								
30	Cost of Sales.....	40.3	0.3	68.7	5.3	1,516.2	165.1	141.9	3.2
31	Rents Paid.....	0.2	—	0.6	—	7.7	0.9	0.5	—
32	Bond Interest Paid.....	—	—	0.1	—	5.3	2.5	0.8	—
33	Mortgage Interest Paid.....	0.1	—	—	—	0.5	0.2	0.5	—
34	Other Interest Paid.....	0.1	—	0.4	—	8.0	2.1	0.4	0.1
35	Capital Cost Allowance.....	2.1	0.1	3.1	1.0	105.0	6.7	22.9	0.3
36	Depletion Charged.....	—	—	—	—	—	—	—	—
37	Charitable Donations.....	0.1	—	0.1	—	2.4	0.1	0.2	—
38	Pension Contributions.....	0.3	—	0.4	—	11.8	1.1	2.5	—
39	Group Insurance Contributions.....	0.2	—	0.2	—	4.8	0.2	1.1	—
40	Other Expenses.....	29.2	0.4	56.9	4.0	1,144.3	109.0	207.7	2.6
41	Total Expenses.....	72.6	0.9	130.5	10.4	2,806.0	287.9	378.4	6.1
42	Adjustments.....	0.4	—	0.2	—	0.7	4.1	1.1	—
43	Current Year Profit (Loss).....	11.4	0.1	11.1	0.5	315.5	11.4	21.5	—
44	Cash Dividends Charged.....	2.2	—	1.8	—	47.9	6.0	19.4	—
45	Stock Dividends Charged.....	0.1	—	—	—	2.6	—	—	—
46	Capital Expenditures.....	4.0	0.3	5.3	1.9	174.8	15.0	29.4	—
47	Write-off Mine and Oil Development.....	—	—	—	—	0.1	—	—	—

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Auto Repair and Garages		Motor Vehicles		Motor Vehicle Parts and Accessories		Boat and Ship Building and Repairing		Miscellaneous Transportation Equipment		Group 11—Sub-Total		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
368	90	32	3	106	23	110	32	30	(g)	693	151	1
\$ 2.4	\$ —	\$ 12.5	\$ —	\$ 7.1	\$ 0.4	\$ 6.4	\$ —	\$ 9.4	\$ —	\$ 50.3	\$ 1.7	2
0.2	—	27.9	—	1.9	—	4.5	—	3.2	—	39.1	—	3
0.5	—	2.3	—	1.8	—	8.8	—	4.3	—	18.7	—	4
6.1	0.6	38.7	0.7	20.5	2.6	31.4	0.3	29.2	—	158.3	5.1	5
5.8	1.0	117.5	0.6	44.1	3.6	103.2	0.6	51.5	—	387.0	6.9	6
1.7	0.1	8.2	0.1	1.9	0.1	3.7	0.4	2.5	—	20.0	0.7	7
11.4	1.6	289.5	0.8	103.5	5.6	75.8	8.5	81.2	—	683.9	19.3	8
1.6	0.2	59.1	—	12.7	—	12.0	0.9	7.4	—	101.3	1.5	9
2.1	0.7	20.2	—	1.7	0.3	1.8	0.1	2.6	—	32.4	1.4	10
31.9	4.3	576.0	2.2	195.3	12.6	247.6	10.9	191.2	—	1,490.9	36.6	11
1.9	0.4	3.1	1.6	5.0	1.3	3.8	1.2	0.3	—	22.4	5.0	12
6.3	1.1	86.6	0.7	17.0	1.7	16.3	0.3	29.3	—	185.1	4.3	13
0.7	—	27.3	—	6.9	0.1	5.4	—	6.5	—	54.8	0.2	14
5.2	0.4	53.0	0.2	7.7	3.0	85.9	0.2	8.0	—	222.0	4.0	15
2.1	0.4	0.1	—	0.7	—	0.3	—	—	—	13.2	0.9	16
0.6	—	3.6	—	5.2	1.5	2.8	0.3	2.8	—	31.7	2.9	17
4.0	0.4	123.7	0.2	58.5	1.8	52.3	5.6	45.6	—	321.1	9.0	18
5.6	1.9	32.0	0.1	18.8	1.2	18.1	8.4	48.9	—	143.9	14.4	19
5.5	—	246.8	0.1	75.6	2.0	62.8	—	50.7	—	497.9	2.3	20
0.1	0.3	0.2	0.7	—	—	—	5.2	0.9	—	1.2	6.4	21
57.8	6.9	1,056.3	3.0	242.9	16.6	192.8	2.1	213.6	—	2,161.1	34.7	22
0.3	—	0.1	0.1	0.1	—	0.2	—	0.1	—	0.8	0.1	23
—	—	0.8	—	—	—	0.2	—	0.1	—	1.2	—	24
—	—	—	—	—	—	0.1	—	—	—	0.1	—	25
—	—	—	—	—	—	—	—	—	—	—	—	26
—	—	20.3	—	0.2	—	0.7	—	0.7	—	21.9	—	27
0.5	0.1	5.1	—	1.9	0.3	1.1	—	1.2	—	10.9	0.4	28
58.6	7.0	1,082.6	3.0	245.1	16.9	195.1	2.1	215.7	—	2,196.0	35.1	29
30.0	5.4	733.9	2.3	129.4	9.1	67.9	1.1	128.8	—	1,231.8	21.0	30
1.4	0.2	1.0	—	0.7	0.2	0.4	—	0.1	—	4.1	0.4	31
—	—	0.2	—	0.3	—	0.1	—	0.1	—	1.4	0.1	32
0.1	—	—	—	—	—	—	—	—	—	0.6	—	33
0.2	—	0.3	—	0.4	0.1	0.3	0.1	0.2	—	1.8	0.3	34
1.1	0.1	22.3	—	7.3	0.4	3.9	0.3	3.6	—	61.1	1.1	35
—	—	—	—	—	—	—	—	—	—	—	—	36
—	—	0.4	—	0.2	—	0.1	—	0.1	—	1.1	—	37
0.1	—	3.5	—	1.7	—	0.6	—	1.2	—	9.5	—	38
0.1	—	1.0	—	0.3	—	0.1	—	0.2	—	2.8	—	39
22.6	1.4	244.3	0.8	81.5	7.2	104.3	1.0	65.6	—	725.9	13.1	40
55.5	7.1	1,006.9	3.1	221.7	17.1	177.8	2.5	199.9	—	2,040.3	36.0	41
—	—	16.2	0.1	0.4	0.1	0.1	—	0.4	—	15.1	0.2	42
3.1	0.2	59.6	0.2	23.0	0.3	17.2	0.4	16.1	—	140.5	1.1	43
0.1	—	27.8	—	4.8	—	6.6	0.2	3.5	—	62.2	0.2	44
—	—	—	—	0.3	—	0.4	—	—	—	0.8	—	45
2.0	—	54.3	0.3	8.6	0.3	7.9	0.6	4.8	—	107.1	1.2	46
—	—	—	—	—	—	0.1	—	—	—	0.1	—	47

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:  Manufacturing—(Continued)	Aluminum Products		Other Non-Ferrous Metal Products		Group 12—Sub-Total		Heavy Electrical Machinery and Equipment	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	78	37	309	59	387	96	65	16
	<b>Assets</b>								
2	Cash.....	\$ 0.4	\$ 0.1	\$ 22.4	\$ 0.4	\$ 22.8	\$ 0.5	\$ 1.8	\$ 0.1
3	Government Securities.....	0.1	—	28.6	—	28.7	—	0.4	—
4	Other Securities.....	2.5	—	7.7	—	10.3	—	0.5	—
5	Receivables.....	8.8	3.5	64.4	3.0	73.2	6.5	16.6	2.7
6	Inventories.....	10.0	4.0	154.4	4.0	164.4	8.0	30.2	7.5
7	Land.....	0.1	0.2	31.1	0.5	31.2	0.6	0.8	0.2
8	Buildings and Equipment.....	16.6	7.5	939.6	9.6	956.1	17.1	25.6	8.8
9	Investment in Affiliated Companies.....	7.4	0.2	66.5	1.2	73.9	1.4	0.9	3.0
10	Other Assets.....	0.9	0.8	24.8	0.5	25.7	1.2	0.8	0.9
11	Total Assets (or Liabilities).....	46.7	16.2	1,339.4	19.0	1,386.2	35.3	77.6	23.1
	<b>Liabilities</b>								
12	Bank Loans.....	4.6	3.4	16.9	1.5	21.5	4.9	7.0	6.2
13	Payables.....	6.1	1.7	54.4	1.8	60.5	3.5	8.9	1.9
14	Tax Liabilities.....	1.3	0.1	94.7	—	96.0	0.1	2.8	0.1
15	Other Liabilities.....	1.0	1.7	36.3	6.7	37.3	8.4	12.3	3.4
16	Mortgage Debt.....	0.9	—	2.6	0.2	3.4	0.2	0.7	—
17	Other Funded Debt.....	5.9	0.5	377.8	0.4	383.7	0.9	1.6	0.2
18	Depreciation and Depletion Reserves.....	7.4	4.3	343.2	3.5	350.6	7.8	12.6	4.3
19	Capital Stock.....	7.7	2.5	193.1	3.9	200.7	6.4	9.6	4.9
20	Surplus.....	11.9	2.4	220.7	2.5	232.5	4.9	24.7	2.4
21	Less Deficit.....	0.1	0.4	0.2	1.4	0.3	1.9	2.6	0.3
	<b>Revenues</b>								
22	Sales.....	59.3	14.2	703.5	20.3	762.9	34.5	102.6	20.9
23	Rents Received.....	0.1	—	2.2	—	2.2	—	—	—
24	Bond Interest Received.....	—	—	0.6	—	0.6	—	—	—
25	Mortgage Interest Received.....	—	—	0.1	—	0.1	—	—	—
26	Foreign Dividends Received.....	—	—	6.5	—	6.5	—	—	—
27	Canadian Dividends Received.....	—	0.1	5.9	—	5.9	0.1	—	—
28	Other Revenues.....	0.1	0.4	6.3	0.1	6.4	0.5	0.6	0.1
29	Total Revenues.....	59.5	14.7	725.0	20.4	784.5	35.1	103.3	21.0
	<b>Expenses</b>								
30	Cost of Sales.....	29.5	7.2	345.0	14.7	374.5	21.9	57.9	14.5
31	Rents Paid.....	0.4	0.1	1.5	0.1	1.9	0.2	0.4	0.1
32	Bond Interest Paid.....	0.1	—	11.8	—	11.9	—	0.1	—
33	Mortgage Interest Paid.....	0.1	—	0.2	—	0.2	—	—	—
34	Other Interest Paid.....	0.3	0.2	2.1	0.1	2.3	0.2	0.3	0.2
35	Capital Cost Allowance.....	1.3	0.3	73.4	0.6	74.7	0.9	1.6	0.7
36	Depletion Charged.....	—	—	0.2	—	0.2	—	—	—
37	Charitable Donations.....	—	—	0.7	—	0.7	—	—	—
38	Pension Contributions.....	0.1	—	1.4	—	1.4	—	0.3	0.1
39	Group Insurance Contributions.....	0.1	—	0.3	—	0.4	—	0.1	—
40	Other Expenses.....	23.2	7.4	229.7	5.5	252.9	13.0	36.2	6.4
41	Total Expenses.....	55.0	15.3	666.2	21.1	721.2	36.4	97.1	22.1
42	Adjustments.....	—	0.1	15.0	0.2	15.0	0.1	—	0.1
43	Current Year Profit (Loss).....	4.5	0.6	43.9	0.5	48.4	1.1	6.2	1.0
44	Cash Dividends Charged.....	0.1	—	29.6	0.2	29.7	0.2	0.4	—
45	Stock Dividends Charged.....	—	—	0.2	—	0.2	—	—	—
46	Capital Expenditures.....	2.2	1.2	35.1	2.1	37.3	3.3	3.5	2.7
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Household Electrical Appliances		Miscellaneous Electrical Products		Group 13-Sub-Total		Abrasive, Asbestos, Cement and Clay Products		Glass and Glass Products		Miscellaneous Non-Metallic Mineral Products		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
105	83	121	25	291	124	124	27	51	14	244	53	1
\$ 6.4	\$ 2.5	\$ 8.7	\$ 0.4	\$ 17.0	\$ 3.0	\$ 15.5	\$ 0.3	\$ 5.1	\$ 0.1	\$ 7.4	\$ 0.2	2
0.7	0.1	2.3	—	3.4	0.1	4.3	0.1	4.8	—	2.7	—	3
1.0	0.1	3.1	—	4.5	0.1	3.6	—	4.2	—	2.0	—	4
49.1	15.7	78.5	4.5	144.2	22.9	17.5	2.6	22.1	0.4	20.2	2.8	5
96.1	31.7	192.1	4.5	318.4	43.7	33.7	2.6	29.7	0.7	18.2	3.4	6
2.5	0.6	5.7	0.1	9.0	0.8	8.0	0.2	3.2	0.1	5.4	1.0	7
95.7	31.4	210.9	3.7	332.3	43.8	264.0	18.5	64.1	1.1	87.6	11.1	8
21.8	6.1	13.0	—	35.7	9.2	5.2	2.1	7.3	—	5.5	1.0	9
5.8	1.9	4.3	0.1	10.9	2.9	4.7	0.3	4.1	0.1	3.3	1.1	10
279.0	90.0	518.7	13.4	875.4	126.4	356.5	26.8	144.5	2.5	152.3	20.7	11
26.1	12.7	10.5	0.7	43.6	19.6	4.5	3.7	1.4	0.8	5.7	3.3	12
31.6	11.1	66.1	2.1	106.7	15.1	18.2	2.0	10.0	0.3	10.8	2.2	13
6.9	0.9	21.6	—	31.3	1.1	8.2	—	5.7	—	4.8	0.1	14
29.8	22.8	22.0	6.6	64.1	32.9	7.7	2.4	10.0	—	8.6	1.4	15
2.0	0.3	1.1	0.6	3.7	1.0	15.2	0.2	0.5	0.1	2.3	0.6	16
24.6	0.2	32.9	0.3	59.0	0.6	70.4	7.0	10.2	—	8.5	2.6	17
48.2	13.6	112.2	0.5	173.0	18.3	102.7	2.9	31.5	0.2	42.0	2.9	18
28.2	15.1	47.2	3.7	84.9	23.8	63.4	7.3	32.1	1.3	17.6	4.5	19
82.3	15.5	206.0	0.2	313.0	18.1	69.5	2.0	44.2	—	52.1	3.8	20
0.6	2.2	0.8	1.5	4.0	4.0	3.4	0.7	1.2	0.2	0.2	0.7	21
332.1	109.3	752.8	11.1	1,187.5	141.3	193.1	7.9	160.7	2.5	153.2	16.8	22
0.1	0.1	0.3	—	0.4	0.1	0.1	0.1	0.1	—	0.2	—	23
—	—	—	—	—	—	0.1	—	0.1	—	0.1	—	24
—	—	—	—	—	—	—	—	—	—	—	—	25
—	—	—	—	—	—	—	—	—	—	—	—	26
0.4	—	1.3	—	1.7	—	0.4	0.4	—	—	0.3	—	27
2.7	0.3	2.7	0.1	6.1	0.5	1.1	0.1	0.8	—	0.9	0.1	28
335.3	109.7	757.1	11.2	1,195.8	141.9	194.9	8.4	161.9	2.6	154.6	16.9	29
161.6	71.7	425.1	4.3	644.6	90.5	84.1	2.7	84.6	1.3	59.8	6.5	30
1.6	0.9	3.4	0.1	5.4	1.1	0.4	—	0.4	—	0.4	0.1	31
1.0	—	0.8	—	1.9	—	1.8	0.1	0.5	—	0.3	—	32
—	—	—	—	0.1	—	0.4	—	—	—	0.1	0.1	33
1.9	0.8	1.1	0.1	3.3	1.1	0.3	0.2	0.2	—	0.6	0.2	34
6.1	1.7	14.9	—	22.7	2.5	14.8	0.5	4.3	0.1	7.4	1.1	35
—	—	—	—	—	—	0.1	—	—	—	0.2	—	36
0.2	—	0.4	—	0.6	0.1	0.2	—	0.1	—	0.1	—	37
1.3	—	3.0	—	4.6	0.1	1.5	—	0.4	—	0.4	—	38
0.2	—	1.4	—	1.7	—	0.2	—	0.1	—	0.1	—	39
146.1	37.9	249.4	6.9	431.8	51.2	62.3	5.2	52.2	1.2	65.2	9.6	40
320.1	113.1	699.5	11.5	1,116.7	146.7	166.0	8.8	142.9	2.7	134.5	17.8	41
0.8	0.2	0.5	0.7	0.2	0.8	0.5	0.4	0.1	—	0.2	0.1	42
16.0	3.6	57.1	1.0	79.3	5.6	28.3	0.8	19.0	0.1	20.0	0.9	43
2.2	0.3	6.9	—	9.5	0.3	7.5	—	1.7	—	3.8	—	44
0.1	—	0.1	—	0.2	—	0.3	—	—	—	—	—	45
10.2	3.3	26.3	0.1	40.0	6.2	51.6	8.0	5.6	0.1	15.2	1.7	46
—	—	—	—	—	—	—	—	—	—	—	—	47

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:	Group 14—Sub-Total		Petroleum Refining and Products		Miscellaneous Petroleum and Coal Products		Group 15—Sub-Total	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
	Manufacturing—(Continued)								
1	Number of Companies.....	419	94	18	16	20	3	38	19
	<b>Assets</b>								
2	Cash.....	\$ 27.9	\$ 0.6	\$ 26.8	\$ 1.7	\$ 5.0	\$ —	\$ 31.8	\$ 1.7
3	Government Securities.....	11.7	0.1	47.4	—	1.0	—	48.4	—
4	Other Securities.....	9.8	—	94.3	7.0	27.3	—	121.6	7.0
5	Receivables.....	59.7	5.9	177.2	14.8	12.1	—	189.3	14.8
6	Inventories.....	81.6	6.7	252.1	21.8	15.7	—	267.8	21.8
7	Land.....	16.6	1.4	305.2	20.6	3.0	—	308.2	20.6
8	Buildings and Equipment.....	415.7	30.7	800.8	81.6	51.8	0.1	852.7	81.7
9	Investment in Affiliated Companies.....	18.0	3.1	65.6	73.8	5.9	—	71.5	73.8
10	Other Assets.....	12.1	1.6	13.9	5.7	0.7	—	14.6	5.7
11	Total Assets (or Liabilities).....	653.3	50.0	1,783.5	227.1	122.5	0.2	1,906.0	227.2
	<b>Liabilities</b>								
12	Bank Loans.....	11.6	7.8	6.5	7.2	0.3	—	6.9	7.2
13	Payables.....	39.1	4.5	103.0	16.1	9.5	0.1	112.5	16.2
14	Tax Liabilities.....	18.7	0.1	57.5	0.5	4.1	—	61.7	0.5
15	Other Liabilities.....	26.4	3.9	133.7	9.7	0.9	—	134.6	9.7
16	Mortgage Debt.....	18.0	0.8	—	0.8	—	—	—	0.8
17	Other Funded Debt.....	89.0	9.6	159.6	42.7	21.8	—	181.4	42.7
18	Depreciation and Depletion Reserves.....	176.2	5.9	409.1	17.2	29.1	—	438.2	17.2
19	Capital Stock.....	113.2	13.1	442.8	90.7	29.3	0.1	471.8	90.7
20	Surplus.....	165.8	5.8	471.3	42.3	27.6	—	499.0	42.3
21	Less Deficit.....	4.8	1.7	0.1	0.2	—	—	0.1	0.2
	<b>Revenues</b>								
22	Sales.....	507.0	27.3	2,104.6	105.0	98.2	0.4	2,202.9	105.4
23	Rents Received.....	0.3	0.1	1.6	0.4	—	—	1.6	0.4
24	Bond Interest Received.....	0.4	—	2.0	—	—	—	2.0	—
25	Mortgage Interest Received.....	—	—	0.5	0.1	—	—	0.5	0.1
26	Foreign Dividends Received.....	—	—	—	—	—	—	—	—
27	Canadian Dividends Received.....	0.8	0.4	4.7	2.6	0.5	—	5.2	2.6
28	Other Revenues.....	2.8	0.2	10.4	2.4	0.4	—	10.8	2.4
29	Total Revenues.....	511.3	27.9	2,123.8	110.4	99.3	0.4	2,223.0	110.9
	<b>Expenses</b>								
30	Cost of Sales.....	228.5	10.6	1,484.7	71.8	56.2	0.1	1,540.9	71.9
31	Rents Paid.....	1.2	0.1	6.8	1.9	0.6	—	7.4	1.9
32	Bond Interest Paid.....	2.6	0.1	5.2	1.8	1.0	—	6.2	1.8
33	Mortgage Interest Paid.....	0.5	0.1	—	—	—	—	—	—
34	Other Interest Paid.....	1.2	0.5	1.9	0.9	0.3	—	2.3	0.9
35	Capital Cost Allowance.....	26.5	1.8	70.1	8.2	3.1	—	73.2	8.2
36	Depletion Charged.....	0.3	—	32.4	1.0	—	—	32.4	1.0
37	Charitable Donations.....	0.4	—	0.9	—	0.1	—	1.0	—
38	Pension Contributions.....	2.2	0.1	12.1	—	0.5	—	12.6	—
39	Group Insurance Contributions.....	0.4	—	0.4	—	0.1	—	0.5	—
40	Other Expenses.....	179.7	15.9	386.6	25.5	26.1	0.4	412.7	25.9
41	Total Expenses.....	443.5	29.3	2,001.2	111.1	88.0	0.4	2,089.2	111.5
42	Adjustments.....	0.6	0.5	23.6	2.2	0.5	—	24.0	2.2
43	Current Year Profit (Loss).....	67.3	1.9	99.0	2.8	10.8	—	109.8	2.8
44	Cash Dividends Charged.....	13.1	0.1	50.5	0.4	2.7	—	53.2	0.4
45	Stock Dividends Charged.....	0.3	—	—	—	0.1	—	0.1	—
46	Capital Expenditures.....	72.5	9.8	165.7	31.4	6.7	0.1	172.4	31.4
47	Write-off Mine and Oil Development.....	—	—	17.0	1.4	—	—	17.0	1.4

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Pharmaceutical Preparations		Paints and Varnishes		Soaps and Toilet Preparations		Fertilizers and Industrial Chemicals		Miscellaneous Chemical Products		Group 16—Sub-Total		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
177	37	92	23	123	61	39	27	207	89	638	237	1
\$ 8.5	\$ 0.3	\$ 3.5	\$ —	\$ 4.5	\$ 0.8	\$ 8.0	\$ 0.4	\$ 16.8	\$ 1.4	\$ 41.3	\$ 3.0	2
0.9	0.1	0.2	—	2.8	0.1	1.1	—	5.5	—	10.5	0.1	3
4.5	0.4	0.9	—	1.6	—	6.8	—	9.0	0.3	22.7	0.7	4
22.1	0.4	18.0	1.1	15.2	2.4	19.7	3.3	48.4	4.3	123.5	11.5	5
28.5	2.5	25.9	2.4	32.9	2.5	34.0	1.9	70.0	5.7	191.3	15.0	6
2.8	0.3	3.9	0.1	2.0	—	20.1	0.1	6.2	0.9	35.0	1.4	7
41.0	2.9	32.5	3.1	57.9	1.4	222.7	11.0	287.5	24.9	641.6	43.3	8
4.5	0.3	9.4	—	12.5	—	5.1	0.7	27.7	2.2	59.3	3.1	9
6.2	1.6	2.8	1.2	2.1	0.8	5.9	0.6	9.9	3.1	26.9	7.4	10
119.0	8.8	97.2	8.0	131.7	7.9	323.4	18.0	481.0	42.8	1,152.2	85.5	11
1.6	0.7	4.6	0.9	3.2	—	2.7	1.9	4.2	1.7	16.3	5.3	12
11.9	0.5	9.2	0.7	11.9	1.4	13.8	1.6	29.4	4.3	76.2	8.5	13
5.0	—	1.9	—	6.2	—	7.0	—	12.3	0.3	32.3	0.3	14
14.0	0.2	9.2	0.6	2.9	4.6	34.5	3.2	25.3	15.6	85.8	24.1	15
0.3	0.1	1.0	—	0.1	—	—	0.1	1.0	0.5	2.3	0.7	16
2.8	0.4	3.7	0.2	4.4	—	39.9	4.9	40.4	3.4	91.1	9.0	17
18.2	0.8	17.2	2.1	24.3	0.7	84.2	2.9	133.4	6.3	277.3	12.8	18
24.9	7.0	19.3	4.2	22.2	2.4	88.5	2.8	123.3	16.4	278.1	32.8	19
40.7	0.7	31.3	—	56.5	0.2	54.2	1.7	113.2	1.5	295.8	4.1	20
0.3	1.8	—	0.7	—	1.3	1.4	1.1	1.3	7.3	3.0	12.1	21
143.6	6.8	114.1	8.0	175.4	9.5	206.5	12.0	407.3	35.5	1,047.0	72.0	22
0.2	0.1	0.2	—	0.5	—	—	—	0.4	0.1	1.3	0.2	23
—	—	—	—	—	—	—	—	0.1	—	0.2	—	24
—	—	—	—	—	—	—	—	—	—	—	—	25
—	—	—	—	—	—	—	—	0.2	—	0.2	—	26
0.2	—	—	—	0.6	—	1.1	—	1.6	—	3.6	—	27
1.1	0.2	0.4	0.1	0.9	0.1	1.3	0.7	2.0	0.2	5.8	1.2	28
145.2	7.1	114.7	8.1	177.5	9.6	209.0	12.7	411.8	35.9	1,058.2	73.4	29
55.3	3.5	68.0	4.7	86.0	5.6	120.5	8.0	248.4	22.6	578.2	44.5	30
0.6	0.1	0.6	—	0.9	0.3	0.5	—	1.6	0.4	4.1	0.9	31
0.1	—	0.2	—	0.2	—	1.9	0.1	1.1	—	3.4	0.1	32
—	—	—	—	—	—	—	—	—	—	0.1	—	33
0.2	0.1	0.6	—	0.2	—	1.2	0.4	0.6	0.3	2.8	0.8	34
2.2	0.1	1.7	0.2	3.8	0.1	14.3	0.5	21.9	2.2	43.8	3.1	35
—	—	—	—	—	—	—	—	—	—	—	—	36
0.2	—	0.1	—	0.1	—	0.3	—	0.5	—	1.1	—	37
0.7	—	0.5	—	0.8	—	0.6	—	0.6	—	3.2	0.1	38
0.3	—	0.1	—	0.1	—	—	—	0.2	—	0.7	—	39
66.7	3.9	35.6	3.4	68.8	3.9	47.6	3.4	100.8	11.5	319.6	26.1	40
126.2	7.8	107.4	8.5	161.0	9.9	186.9	12.4	375.7	37.1	957.1	75.7	41
0.1	0.1	0.1	0.1	0.8	—	0.2	0.6	1.1	0.4	2.3	0.2	42
18.9	0.8	7.3	0.3	15.8	0.3	21.9	0.3	35.0	0.8	98.8	2.5	43
3.0	—	1.3	0.2	2.4	—	2.8	0.1	8.1	—	17.6	0.3	44
0.6	—	0.1	—	—	—	—	—	0.5	—	1.2	—	45
6.9	0.2	2.8	0.1	4.4	0.1	17.5	0.7	35.8	3.7	67.4	4.8	46
—	—	—	—	—	—	—	—	—	—	—	—	47



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Divisions:  Manufacturing—(Concluded) Construction Transportation, Storage and Communication	Misc. Mfg. Industries Group 17—Sub-Total		MANUFACTURING		General Contractors Buildings and Structures		General Contractors Roads and Bridges	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	613	214	11,315	3,523	2,591	861	332	50
<b>Assets</b>									
2	Cash.....	\$ 9.5	\$ 2.2	\$ 570.5	\$ 31.2	\$ 51.0	\$ 11.5	\$ 8.3	\$ 0.6
3	Government Securities.....	1.1	0.1	371.2	5.4	14.1	4.4	2.0	0.1
4	Other Securities.....	3.7	0.2	507.4	27.3	40.0	11.3	3.8	0.1
5	Receivables.....	37.8	6.3	2,139.3	223.8	293.1	57.7	40.1	1.7
6	Inventories.....	65.7	12.5	4,058.5	391.8	271.3	76.0	8.2	0.3
7	Land.....	3.1	1.1	859.9	51.7	49.8	11.3	2.4	0.1
8	Buildings and Equipment.....	91.8	13.4	9,674.7	814.2	246.1	79.0	113.0	11.1
9	Investment in Affiliated Companies.....	12.8	0.3	1,593.2	220.1	42.6	10.4	5.7	0.1
10	Other Assets.....	12.2	2.0	379.2	56.3	26.1	9.6	6.8	1.6
11	Total Assets (or Liabilities).....	237.6	38.1	20,153.9	1,821.8	1,034.0	271.1	190.1	15.7
<b>Liabilities</b>									
12	Bank Loans.....	15.9	2.7	656.1	202.1	130.8	55.9	21.1	1.8
13	Payables.....	24.9	6.0	1,542.1	195.8	250.5	59.4	20.2	2.1
14	Tax Liabilities.....	5.9	0.3	659.6	6.7	20.9	0.5	5.3	—
15	Other Liabilities.....	23.6	8.4	1,600.4	262.7	203.1	82.1	15.9	1.0
16	Mortgage Debt.....	2.3	1.3	108.2	30.5	60.8	18.8	0.5	0.3
17	Other Funded Debt.....	4.8	0.3	1,643.7	207.6	16.3	4.7	3.3	0.8
18	Depreciation and Depletion Reserves.....	47.1	4.4	4,945.2	312.6	124.1	35.7	65.1	6.3
19	Capital Stock.....	44.5	10.4	3,260.4	498.4	61.4	25.0	14.4	1.4
20	Surplus.....	70.6	9.4	5,793.4	242.2	167.7	16.6	44.9	2.1
21	Less Deficit.....	2.0	5.1	55.3	136.6	1.6	27.4	0.6	0.1
<b>Revenues</b>									
22	Sales.....	278.2	30.6	20,646.2	1,567.0	1,659.2	305.1	204.9	7.8
23	Rents Received.....	0.4	0.3	20.7	2.7	7.7	1.5	0.2	—
24	Bond Interest Received.....	—	—	11.3	0.2	0.4	0.1	0.1	—
25	Mortgage Interest Received.....	—	—	1.0	0.1	0.5	0.1	—	—
26	Foreign Dividends Received.....	—	—	7.2	3.5	—	—	—	—
27	Canadian Dividends Received.....	0.2	0.1	93.8	3.9	0.9	0.3	—	—
28	Other Revenues.....	2.3	1.0	136.2	14.8	20.4	8.2	5.6	0.4
29	Total Revenues.....	281.2	31.9	20,916.4	1,592.3	1,689.0	315.3	210.8	8.3
<b>Expenses</b>									
30	Cost of Sales.....	136.1	15.9	11,414.7	945.3	867.3	174.2	73.6	2.0
31	Rents Paid.....	2.5	0.4	68.6	11.6	2.8	0.6	0.2	—
32	Bond Interest Paid.....	0.1	—	56.6	6.9	0.4	—	0.1	—
33	Mortgage Interest Paid.....	0.1	0.1	4.0	0.9	2.4	0.6	—	—
34	Other Interest Paid.....	1.2	0.2	57.7	13.7	7.3	2.8	1.2	0.1
35	Capital Cost Allowance.....	7.2	0.7	682.3	45.9	33.1	8.7	15.3	1.0
36	Depletion Charged.....	—	—	42.2	1.6	0.1	—	0.1	—
37	Charitable Donations.....	0.2	—	17.3	0.4	0.8	—	0.1	—
38	Pension Contributions.....	0.8	—	75.2	2.1	0.6	0.1	0.2	—
39	Group Insurance Contributions.....	0.3	—	18.7	1.2	0.4	0.1	0.1	—
40	Other Expenses.....	111.6	16.9	6,736.8	619.0	704.1	144.2	104.2	6.0
41	Total Expenses.....	260.1	34.3	19,174.0	1,648.7	1,619.3	331.4	195.3	9.2
42	Adjustments.....	0.7	1.6	94.2	10.4	—	1.3	0.4	—
43	Current Year Profit (Loss).....	20.3	3.9	1,648.2	66.8	69.7	17.4	15.1	0.9
44	Cash Dividends Charged.....	3.5	—	421.7	8.0	3.5	0.1	0.7	—
45	Stock Dividends Charged.....	—	—	21.4	—	0.5	—	—	—
46	Capital Expenditures.....	13.5	2.8	1,176.3	121.0	60.6	20.2	29.1	2.0
47	Write-off Mine and Oil Development.....	—	—	17.6	1.5	—	—	—	—

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Other General Contractors		Electrical Contractors		Plumbing and Heating Contractors		Other Special Trade Contractors		CONSTRUCTION		Steam Railways		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
97	29	374	102	717	244	800	305	4,911	1,591	20	15	1
\$ 6.2	\$ 0.4	\$ 2.4	\$ 0.7	\$ 3.0	\$ 0.1	\$ 5.2	\$ 0.6	\$ 76.1	\$ 13.9	\$ 50.8	\$ 0.5	2
1.6	—	0.8	—	1.3	0.2	0.9	0.4	20.9	5.0	98.1	—	3
1.7	—	0.2	0.1	1.2	1.4	3.1	1.1	50.0	14.1	4.5	0.7	4
18.2	2.5	42.3	12.0	49.2	9.8	45.0	11.8	487.8	95.6	57.9	0.7	5
4.4	2.2	22.6	7.8	26.6	4.4	16.5	4.1	349.5	94.9	51.9	0.3	6
0.6	—	0.3	0.5	0.7	0.2	3.3	0.5	57.1	12.5	126.1	31.7	7
32.2	8.0	14.4	2.4	17.0	4.2	55.9	10.0	478.6	114.7	2,202.4	5.5	8
8.8	0.2	—	1.4	0.9	—	2.0	0.4	60.0	12.6	241.3	—	9
4.4	0.2	2.8	0.6	4.3	2.8	8.0	0.9	52.4	15.5	8.7	5.2	10
78.1	13.5	85.8	25.6	104.4	23.1	139.9	29.9	1,632.3	378.8	2,841.8	44.6	11
8.9	2.1	8.6	5.3	13.3	4.2	12.8	4.0	195.6	73.3	2.0	0.5	12
11.2	3.1	21.0	14.3	28.5	8.1	26.9	6.7	358.3	93.7	106.6	9.5	13
3.8	—	1.2	—	1.9	—	3.9	0.1	36.9	0.6	17.8	—	14
9.6	5.0	25.2	3.7	13.6	2.6	13.6	5.8	281.0	100.1	47.8	0.1	15
—	—	0.2	0.1	1.0	0.1	5.7	0.2	68.3	19.5	—	—	16
4.8	2.2	0.1	0.2	0.5	0.9	2.9	0.3	27.9	9.1	585.2	25.9	17
17.6	2.5	6.0	1.0	7.8	1.6	29.6	4.6	250.2	51.7	926.3	2.9	18
5.3	1.4	9.3	1.3	13.1	4.1	14.7	4.6	118.2	37.8	581.3	14.4	19
16.8	0.1	15.2	1.1	25.6	2.9	31.2	5.3	301.5	28.0	575.4	0.1	20
—	3.0	1.0	1.4	0.8	1.5	1.4	1.7	5.4	35.1	0.5	8.7	21
102.3	9.7	142.4	67.2	237.9	41.2	242.5	44.9	2,589.1	475.8	606.4	2.9	22
—	0.1	—	—	0.2	—	0.2	—	8.4	1.6	0.1	0.1	23
—	—	—	—	—	—	—	—	0.5	0.1	3.8	—	24
—	—	—	—	—	—	—	—	0.5	0.1	—	—	25
—	—	—	—	—	—	—	—	—	—	1.0	—	26
0.2	—	—	—	—	—	—	—	1.2	0.4	14.8	—	27
6.1	0.2	0.6	0.9	1.7	0.2	0.8	0.7	35.2	10.6	100.6	0.2	28
108.7	10.0	143.1	68.1	239.9	41.4	243.6	45.5	2,635.1	488.6	726.9	3.2	29
41.6	1.7	68.1	22.0	149.1	25.4	104.1	16.7	1,303.9	242.0	0.2	—	30
1.2	0.1	0.8	0.4	1.2	0.3	1.2	0.4	7.4	1.8	2.4	0.1	31
—	—	—	—	—	—	—	—	0.6	0.1	19.3	1.3	32
—	—	—	—	0.1	—	0.3	—	2.8	0.7	0.1	—	33
0.6	0.3	0.3	0.3	0.5	0.3	0.9	0.2	10.9	4.0	0.2	—	34
5.4	1.6	2.3	0.4	2.2	0.3	8.4	1.3	66.6	13.2	100.8	0.2	35
—	—	—	—	—	—	—	—	0.2	0.1	1.2	—	36
—	—	—	—	0.1	—	0.1	—	1.1	0.1	0.5	—	37
0.1	—	0.4	—	0.1	—	0.1	0.1	1.4	0.2	20.7	—	38
—	—	0.1	0.1	0.1	—	0.1	—	0.9	0.3	—	—	39
48.6	8.8	65.4	46.2	78.3	17.0	114.0	29.7	1,114.7	252.0	499.8	5.1	40
97.6	12.4	137.4	69.4	231.7	43.4	229.2	48.4	2,510.5	514.2	645.1	6.7	41
0.1	—	0.1	0.4	0.1	—	—	0.1	0.3	1.8	14.8	3.2	42
11.1	2.5	5.7	1.7	8.3	2.0	14.4	2.9	124.3	27.4	67.0	0.3	43
1.0	—	0.1	—	0.3	—	0.6	—	6.2	0.2	29.2	—	44
—	—	0.1	—	—	—	0.1	—	0.7	—	—	—	45
12.6	3.2	3.0	0.8	3.8	1.1	13.3	1.7	122.4	29.0	114.2	0.1	46
—	—	—	—	—	—	—	—	—	—	—	—	47

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Divisions:  Transportation, Storage and Communication—(Continued)	Urban Transportation and Taxicabs		Truck Transportation		Water Transportation		Air, Bus and Other Transportation	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	337	218	883	279	290	56	191	85
	<b>Assets</b>								
2	Cash.....	\$ 3.4	\$ 0.7	\$ 7.2	\$ 1.0	\$ 23.5	\$ 2.5	\$ 23.7	\$ 1.6
3	Government Securities.....	—	0.2	0.6	0.1	5.2	—	12.1	—
4	Other Securities.....	0.8	0.5	3.3	0.6	37.7	1.3	13.6	0.1
5	Receivables.....	12.3	1.5	37.9	8.3	29.8	5.5	25.9	2.4
6	Inventories.....	10.3	3.9	1.9	1.4	2.7	0.4	9.0	1.5
7	Land.....	4.2	0.9	6.3	0.5	5.9	0.5	7.9	0.3
8	Buildings and Equipment.....	206.5	18.7	174.3	35.5	246.1	85.1	496.9	35.8
9	Investment in Affiliated Companies.....	5.1	0.3	8.1	5.8	50.3	3.9	113.9	0.2
10	Other Assets.....	5.5	5.0	13.1	4.1	17.3	1.1	13.2	3.5
11	Total Assets (or Liabilities).....	248.1	31.7	252.7	57.3	418.6	100.3	716.1	45.3
	<b>Liabilities</b>								
12	Bank Loans.....	6.7	6.1	13.2	8.1	4.4	2.6	17.6	2.2
13	Payables.....	27.7	1.3	29.2	9.4	19.9	7.5	33.1	6.1
14	Tax Liabilities.....	3.9	0.1	6.4	—	12.9	0.1	20.8	0.2
15	Other Liabilities.....	108.8	6.5	29.9	6.6	33.3	15.9	39.2	7.0
16	Mortgage Debt.....	0.6	—	4.0	0.5	5.5	11.1	2.9	0.1
17	Other Funded Debt.....	7.1	4.1	13.2	4.3	32.5	14.4	315.0	15.3
18	Depreciation and Depletion Reserves.....	54.0	7.0	88.4	15.0	155.2	31.6	102.1	7.9
19	Capital Stock.....	28.6	6.6	25.5	9.0	48.7	7.9	125.2	8.0
20	Surplus.....	11.5	1.5	43.9	5.9	106.7	11.4	62.2	1.1
21	Less Deficit.....	0.6	1.6	1.0	1.6	0.5	2.1	2.0	2.4
	<b>Revenues</b>								
22	Sales.....	102.1	20.8	299.5	53.8	260.4	29.3	191.4	17.0
23	Rents Received.....	0.3	—	0.5	0.1	—	0.1	0.3	—
24	Bond Interest Received.....	—	—	—	—	0.2	—	3.3	—
25	Mortgage Interest Received.....	—	—	—	—	—	—	—	—
26	Foreign Dividends Received.....	—	—	—	—	—	—	—	—
27	Canadian Dividends Received.....	—	—	0.3	—	2.5	—	—	—
28	Other Revenues.....	1.6	0.2	1.9	0.7	3.4	0.6	3.0	0.3
29	Total Revenues.....	104.0	21.0	302.3	54.6	266.5	29.9	198.1	17.3
	<b>Expenses</b>								
30	Cost of Sales.....	2.2	1.6	12.8	0.9	8.2	0.3	4.3	0.3
31	Rents Paid.....	0.6	0.7	3.5	0.9	0.5	0.1	1.6	0.2
32	Bond Interest Paid.....	3.4	—	0.1	—	1.1	0.5	9.7	0.3
33	Mortgage Interest Paid.....	—	—	0.1	—	0.2	0.1	0.1	—
34	Other Interest Paid.....	0.5	0.4	2.0	0.7	1.1	0.8	2.0	0.5
35	Capital Cost Allowance.....	14.4	2.7	24.6	4.9	17.3	3.7	32.2	3.2
36	Depletion Charged.....	—	—	—	—	—	—	—	—
37	Charitable Donations.....	0.5	—	0.1	—	0.1	—	0.2	—
38	Pension Contributions.....	1.1	0.1	0.3	0.1	0.6	—	0.1	—
39	Group Insurance Contributions.....	—	—	0.6	0.1	0.1	—	—	—
40	Other Expenses.....	70.4	17.1	239.2	48.9	200.0	25.6	154.4	14.0
41	Total Expenses.....	93.1	22.5	283.2	56.5	229.3	31.0	204.7	18.5
42	Adjustments.....	—	—	0.3	0.1	0.5	0.1	46.3	0.4
43	Current Year Profit (Loss).....	10.9	1.5	18.7	2.0	36.7	1.1	39.7	1.6
44	Cash Dividends Charged.....	6.1	0.1	1.4	—	10.3	—	11.4	—
45	Stock Dividends Charged.....	—	—	0.1	—	0.1	—	—	—
46	Capital Expenditures.....	35.7	6.6	44.5	11.9	22.6	10.6	102.9	16.1
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Services Incidental to Transportation		Transportation Sub-Total		Grain Elevators		Storage and Warehouse		Storage Sub-Total		Radio and Television		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
248	54	1,969	707	43	3	125	27	168	30	133	46	1
\$ 9.8	\$ 2.6	\$ 118.4	\$ 8.9	\$ 3.4	\$ —	\$ 2.4	\$ —	\$ 5.7	\$ —	\$ 4.8	\$ 0.2	2
3.7	—	119.7	0.3	6.6	—	0.7	0.2	7.3	0.2	0.8	—	3
9.1	0.2	69.1	3.4	16.9	—	0.9	0.1	17.8	0.1	6.9	—	4
18.8	1.0	182.6	19.3	40.2	0.2	3.4	1.3	43.6	1.5	7.8	0.8	5
1.1	—	76.9	7.4	154.3	0.4	0.1	—	154.5	0.4	0.7	0.1	6
2.3	—	152.6	33.9	2.0	—	2.4	0.5	4.5	0.5	1.1	0.2	7
19.8	1.0	3,346.0	181.5	116.1	0.5	34.8	7.1	150.9	7.5	34.6	7.3	8
2.9	0.8	421.6	11.0	18.1	—	3.4	0.1	21.5	0.1	2.8	0.1	9
4.4	0.5	62.4	19.4	2.7	0.1	1.3	0.1	4.0	0.1	6.6	2.1	10
71.9	6.0	4,549.2	285.2	360.5	1.1	49.4	9.4	409.9	10.5	66.2	10.9	11
0.6	0.5	44.4	19.8	127.6	0.3	0.8	1.7	128.5	2.0	3.3	0.4	12
13.7	1.7	230.2	35.5	29.7	0.2	4.2	0.4	33.9	0.7	3.1	0.9	13
2.2	—	64.0	0.3	3.1	—	1.1	—	4.2	—	2.1	—	14
6.9	1.3	265.8	37.4	10.3	0.2	1.6	0.7	11.9	0.9	4.8	2.6	15
0.2	0.3	13.2	12.0	0.1	—	3.1	1.8	3.1	1.8	0.6	—	16
1.1	—	954.2	64.0	8.4	—	1.5	1.0	10.0	1.0	3.7	3.8	17
12.3	0.2	1,338.3	64.6	73.9	0.2	14.5	0.8	88.4	1.0	15.0	2.1	18
12.4	0.7	821.6	46.5	46.1	0.4	6.5	1.6	52.5	2.0	15.5	2.5	19
22.5	1.5	822.2	21.6	61.3	—	16.2	1.4	77.4	1.4	19.1	0.7	20
0.1	0.2	4.8	16.7	—	0.2	0.1	0.1	0.1	0.3	1.1	2.2	21
94.4	1.4	1,554.2	125.1	67.6	3.8	23.1	1.3	90.7	5.1	45.4	4.2	22
0.1	—	1.4	0.3	0.6	—	0.3	—	0.9	—	0.2	—	23
—	—	7.5	—	0.1	—	—	—	0.2	—	—	—	24
—	—	0.1	—	—	—	—	—	—	—	—	—	25
—	—	1.0	—	—	—	—	—	—	—	—	—	26
0.5	—	18.1	—	2.0	—	0.3	—	2.3	—	0.5	—	27
1.4	0.1	111.9	2.1	2.1	—	0.3	—	2.4	—	0.9	—	28
96.5	1.6	1,694.2	127.6	72.4	3.8	24.0	1.4	96.5	5.2	47.1	4.2	29
15.9	—	43.7	3.1	8.9	3.6	0.4	—	9.3	3.6	0.5	—	30
1.5	0.1	10.2	2.1	0.9	—	0.9	0.2	1.8	0.2	0.7	—	31
—	—	33.6	2.1	0.2	—	0.1	0.1	0.3	0.1	0.1	0.1	32
—	—	0.6	0.1	—	—	0.2	—	0.2	—	—	—	33
0.1	—	5.9	2.5	1.9	—	—	0.1	1.9	0.1	0.5	0.1	34
1.6	0.1	190.8	14.6	7.6	—	2.0	0.2	9.5	0.2	2.7	0.6	35
—	—	1.2	—	—	—	—	—	—	—	—	—	36
0.1	—	1.5	—	0.3	—	—	—	0.3	—	0.1	—	37
0.9	—	23.6	0.2	0.6	—	0.1	—	0.6	—	0.1	—	38
0.1	—	0.9	0.1	0.1	—	—	—	0.1	—	—	—	39
66.8	2.0	1,230.5	112.6	40.0	0.2	16.4	1.0	56.4	1.2	33.2	3.8	40
86.9	2.2	1,542.3	137.5	60.4	3.9	20.1	1.6	80.5	5.5	37.9	4.7	41
0.2	—	30.5	2.9	2.3	—	0.2	—	2.6	—	0.5	—	42
9.3	0.6	182.4	7.0	9.7	0.2	3.7	0.2	13.4	0.4	8.7	0.4	43
2.6	0.3	61.0	0.4	2.2	—	0.8	—	3.1	—	0.9	—	44
0.3	—	0.5	—	—	—	—	—	—	—	—	—	45
2.5	0.6	322.4	45.7	13.1	—	3.5	3.1	16.6	3.1	2.5	1.5	46
—	—	—	—	—	—	—	—	—	—	—	—	47

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Divisions: Transportation, Storage and Communication—(Concluded) Public Utilities Wholesale Trade	Telephones		Communication Sub-Total		TRANSPORTATION, STORAGE and COMMUNICATION		Electric Light and Power	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	109	24	242	70	2,379	807	86	16
	<b>Assets</b>								
2	Cash.....	\$ 46.6	\$ 0.2	\$ 51.4	\$ 0.4	\$ 175.5	\$ 9.3	\$ 8.5	\$ 0.7
3	Government Securities.....	5.7	—	6.5	—	133.6	0.6	10.3	14.6
4	Other Securities.....	12.3	1.8	19.3	1.8	106.2	5.4	26.6	1.3
5	Receivables.....	44.1	0.3	51.8	1.1	278.0	21.9	20.6	3.2
6	Inventories.....	28.0	0.2	28.7	0.3	260.0	8.1	13.0	0.7
7	Land.....	9.4	—	10.6	0.3	167.7	34.6	146.4	11.2
8	Buildings and Equipment.....	1,353.6	8.2	1,388.2	15.5	4,885.1	204.6	910.7	279.5
9	Investment in Affiliated Companies.....	10.6	0.1	13.4	0.2	456.6	11.3	49.8	164.8
10	Other Assets.....	16.2	0.1	22.8	2.2	89.2	21.8	30.5	5.0
11	Total Assets (or Liabilities).....	1,526.5	10.9	1,592.6	21.8	6,551.7	317.4	1,216.3	481.0
	<b>Liabilities</b>								
12	Bank Loans.....	1.4	0.7	4.7	1.2	177.6	23.0	7.7	—
13	Payables.....	30.6	0.7	33.7	1.6	297.8	37.8	20.4	12.0
14	Tax Liabilities.....	19.5	0.2	21.6	0.2	89.7	0.6	19.5	0.2
15	Other Liabilities.....	71.9	0.7	76.7	3.3	354.5	41.6	40.6	41.3
16	Mortgage Debt.....	2.1	—	2.8	—	19.1	13.9	11.1	0.6
17	Other Funded Debt.....	402.1	1.6	405.8	5.3	1,370.0	70.3	416.4	194.9
18	Depreciation and Depletion Reserves.....	305.7	1.7	320.6	3.9	1,747.4	69.5	276.7	42.3
19	Capital Stock.....	644.1	4.2	659.6	6.8	1,533.8	55.3	306.0	178.1
20	Surplus.....	49.2	1.2	68.3	1.9	968.0	25.0	118.0	12.2
21	Less Deficit.....	—	0.3	1.1	2.5	6.0	19.5	0.3	0.6
	<b>Revenues</b>								
22	Sales.....	351.0	2.2	396.3	6.4	2,041.3	136.6	197.9	33.7
23	Rents Received.....	0.2	—	0.4	—	2.8	0.4	0.1	—
24	Bond Interest Received.....	0.4	—	0.4	—	8.0	—	0.4	4.1
25	Mortgage Interest Received.....	—	—	—	—	0.1	—	—	—
26	Foreign Dividends Received.....	—	—	—	—	1.1	—	—	—
27	Canadian Dividends Received.....	2.0	—	2.5	—	22.9	—	2.5	6.4
28	Other Revenues.....	4.2	—	5.2	—	119.5	2.2	3.9	2.9
29	Total Revenues.....	357.7	2.2	404.8	6.4	2,195.5	139.2	204.9	47.0
	<b>Expenses</b>								
30	Cost of Sales.....	—	0.1	0.5	0.1	53.5	6.8	12.5	2.9
31	Rents Paid.....	4.9	—	5.6	—	17.6	2.3	0.4	—
32	Bond Interest Paid.....	14.6	0.1	14.7	0.1	48.6	2.3	14.2	7.4
33	Mortgage Interest Paid.....	—	—	0.1	—	0.8	0.1	0.2	—
34	Other Interest Paid.....	0.8	—	1.2	0.2	9.0	2.8	0.6	0.2
35	Capital Cost Allowance.....	88.0	0.2	90.7	0.8	291.0	15.5	32.7	22.7
36	Depletion Charged.....	—	—	—	—	1.2	—	—	—
37	Charitable Donations.....	0.3	—	0.4	—	2.2	—	0.2	—
38	Pension Contributions.....	11.7	—	11.9	—	36.1	0.2	1.2	1.4
39	Group Insurance Contributions.....	—	—	0.1	—	1.0	0.2	0.1	—
40	Other Expenses.....	194.5	1.9	227.7	5.7	1,514.7	119.6	90.0	4.5
41	Total Expenses.....	314.9	2.3	352.8	6.9	1,975.7	149.9	152.0	39.1
42	Adjustments.....	3.5	—	4.0	—	23.9	2.8	2.5	10.2
43	Current Year Profit (Loss).....	39.3	0.1	48.0	0.6	243.8	7.9	50.4	2.3
44	Cash Dividends Charged.....	36.6	0.1	37.5	0.1	101.5	0.5	19.0	8.6
45	Stock Dividends Charged.....	—	—	—	—	0.5	—	—	—
46	Capital Expenditures.....	214.4	1.2	216.9	2.7	556.0	51.5	69.7	72.3
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Gas Manufacture and Distribution		Other Public Utilities		PUBLIC UTILITIES		Food Products		Clothing and Dry Goods		Drugs and Toilet Preparations		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
28	26	53	25	167	67	796	176	465	151	194	40	1
\$ 5.6	\$ 0.2	\$ 0.2	\$ 0.1	\$ 14.4	\$ 0.9	\$ 10.3	\$ 1.2	\$ 5.7	\$ 1.3	\$ 2.6	\$ —	2
—	—	—	—	10.3	14.6	2.1	0.2	0.8	0.2	1.1	—	3
1.7	1.1	0.1	—	28.4	2.4	6.7	0.9	3.2	1.1	0.8	—	4
15.2	0.7	0.5	0.1	36.4	4.0	82.1	7.6	46.5	7.9	13.7	0.7	5
10.9	1.8	0.3	0.1	24.1	2.6	116.3	12.7	38.3	8.5	19.1	3.3	6
36.8	0.1	0.1	—	183.3	11.3	4.3	0.8	0.9	0.3	1.1	—	7
194.9	17.2	9.1	2.3	1,114.7	299.1	75.1	9.8	10.9	2.6	13.6	2.8	8
14.0	0.4	0.2	—	64.0	165.2	24.4	2.6	88.3	2.4	4.0	—	9
6.3	3.3	0.3	0.2	37.1	8.5	10.0	2.6	2.4	0.3	1.3	—	10
285.5	24.8	10.8	2.8	1,512.6	508.5	331.3	38.4	197.1	24.5	57.3	6.8	11
7.1	1.8	0.3	0.1	15.1	1.9	41.0	6.2	13.5	2.8	2.9	0.3	12
7.9	1.1	0.7	0.2	29.0	13.3	62.2	9.1	27.6	5.0	16.0	3.6	13
4.6	—	0.1	—	24.2	0.2	6.5	—	4.1	—	1.2	—	14
20.1	5.1	0.7	0.7	61.5	47.2	29.7	5.7	11.7	4.8	4.6	1.9	15
—	—	0.3	—	11.4	0.6	2.6	1.5	0.8	0.2	0.8	—	16
69.6	4.4	1.5	0.6	487.6	200.0	5.5	0.5	16.2	—	0.4	—	17
58.1	4.4	4.3	0.5	339.1	47.2	33.2	2.4	4.6	0.7	4.9	0.1	18
71.3	5.9	1.2	0.8	378.6	184.8	57.7	9.3	90.3	5.4	11.0	1.6	19
46.8	2.3	1.7	0.1	166.5	14.6	93.3	5.6	30.5	6.8	15.7	0.1	20
—	0.3	0.1	0.4	0.4	1.2	0.1	1.9	2.2	1.2	0.1	0.8	21
81.2	3.0	4.5	0.8	283.6	37.5	1,459.1	109.3	260.6	48.7	155.2	8.5	22
0.1	—	—	—	0.2	—	0.4	0.1	0.4	0.1	0.2	0.2	23
—	—	—	—	0.4	4.1	0.1	—	—	—	—	—	24
—	—	—	—	—	—	—	—	—	—	—	—	25
—	—	—	—	—	—	—	—	—	—	—	—	26
0.1	—	—	—	2.6	6.4	0.6	—	0.2	0.1	0.4	—	27
1.4	0.1	0.1	0.1	5.4	3.1	8.9	0.7	2.5	0.2	1.7	0.1	28
82.8	3.1	4.6	1.0	292.3	51.1	1,469.1	110.2	263.7	49.0	157.5	8.8	29
26.6	0.6	0.6	0.3	39.7	3.9	1,304.9	99.9	216.4	40.9	118.4	5.3	30
0.1	—	—	—	0.6	—	2.8	0.3	2.4	0.5	0.7	0.1	31
2.3	—	0.1	—	16.5	7.4	0.2	—	1.1	—	—	—	32
—	—	—	—	0.2	—	0.1	—	—	—	—	—	33
0.5	—	—	—	1.1	0.2	2.2	0.4	1.0	0.2	0.3	0.2	34
7.5	0.3	0.5	0.1	40.6	23.0	5.8	0.4	0.7	0.2	1.0	—	35
0.7	—	—	—	0.7	—	—	—	—	—	—	—	36
0.1	—	—	—	0.3	—	0.4	—	0.1	—	0.1	—	37
1.1	—	—	—	2.3	1.4	1.0	—	0.1	—	0.2	—	38
—	—	—	—	0.1	—	0.2	—	—	—	0.1	—	39
32.2	2.8	2.8	0.6	125.1	8.0	126.8	11.2	35.6	8.3	31.4	3.6	40
71.1	3.8	4.1	1.0	227.2	43.9	1,444.6	112.2	257.5	50.1	152.1	9.1	41
0.5	—	0.1	—	2.0	10.2	0.4	—	0.2	0.2	0.3	—	42
12.2	0.6	0.5	0.1	63.1	3.0	24.1	2.0	6.0	1.2	5.1	0.4	43
5.1	0.1	0.1	—	24.1	8.7	4.0	0.3	0.7	0.3	1.4	—	44
—	—	—	—	—	—	1.3	—	0.1	—	0.1	—	45
25.4	2.0	1.0	0.4	96.1	74.7	8.7	0.7	1.7	1.2	3.8	0.1	46
0.2	—	—	—	0.2	—	—	—	—	—	—	—	47



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:  Wholesale Trade—(Concluded)	Electrical and Farm Machinery		Farm Products n.e.c.		Fuel, Gasoline and Other Petroleum Products		Hardware, Plumbing and Heating Equipment	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	338	150	180	46	203	86	464	160
	<b>Assets</b>								
2	Cash.....	\$ 7.9	\$ 1.2	\$ 3.8	\$ 0.1	\$ 13.6	\$ 0.3	\$ 6.7	\$ 0.7
3	Government Securities.....	1.3	0.1	0.3	0.1	1.6	—	1.2	—
4	Other Securities.....	2.8	0.6	7.4	5.7	32.9	0.2	3.7	—
5	Receivables.....	70.6	10.7	37.0	4.9	92.5	4.8	81.5	8.3
6	Inventories.....	52.5	15.0	78.9	18.2	90.6	1.5	104.0	5.1
7	Land.....	1.6	0.6	0.8	0.4	22.1	0.6	4.7	0.2
8	Buildings and Equipment.....	15.6	4.9	13.4	3.3	266.7	7.3	45.8	2.1
9	Investment in Affiliated Companies.....	2.4	0.1	4.6	0.6	32.8	1.0	12.1	1.1
10	Other Assets.....	6.5	1.3	2.0	0.7	7.7	0.7	5.2	1.3
11	Total Assets (or Liabilities).....	161.1	34.5	148.1	34.0	560.5	16.3	264.9	18.7
	<b>Liabilities</b>								
12	Bank Loans.....	12.5	3.5	59.6	20.2	35.9	0.9	29.6	1.9
13	Payables.....	34.2	11.4	27.6	2.0	62.8	4.1	40.1	4.8
14	Tax Liabilities.....	4.5	—	1.5	—	19.3	0.1	6.0	—
15	Other Liabilities.....	42.0	13.7	8.8	2.8	90.6	6.6	11.9	5.7
16	Mortgage Debt.....	1.5	—	0.3	0.1	5.3	0.5	2.3	—
17	Other Funded Debt.....	0.5	1.4	4.1	—	50.0	0.4	12.3	—
18	Depreciation and Depletion Reserves.....	5.9	1.3	6.5	1.4	125.4	2.2	17.6	0.4
19	Capital Stock.....	24.2	5.0	12.9	4.2	83.4	2.0	43.4	5.2
20	Surplus.....	35.9	3.5	27.1	3.8	89.2	1.1	103.3	3.5
21	Less Deficit.....	0.1	5.3	0.2	0.5	1.3	1.5	1.5	2.7
	<b>Revenues</b>								
22	Sales.....	442.4	67.0	180.3	43.0	698.8	26.5	537.4	53.7
23	Rents Received.....	0.7	0.1	0.1	—	5.1	—	0.6	0.1
24	Bond Interest Received.....	—	—	—	—	0.1	—	0.1	—
25	Mortgage Interest Received.....	—	—	—	—	0.3	—	—	—
26	Foreign Dividends Received.....	—	—	—	—	—	—	—	—
27	Canadian Dividends Received.....	0.1	—	0.3	0.2	0.8	—	0.6	—
28	Other Revenues.....	2.4	1.4	3.6	1.0	7.8	0.1	3.3	0.4
29	Total Revenues.....	445.6	68.4	181.4	44.3	712.9	26.6	541.9	54.1
	<b>Expenses</b>								
30	Cost of Sales.....	349.2	52.5	158.4	38.9	496.8	17.6	414.1	44.6
31	Rents Paid.....	1.7	0.8	0.7	—	4.5	0.2	2.6	0.2
32	Bond Interest Paid.....	—	—	0.2	—	2.0	—	0.4	—
33	Mortgage Interest Paid.....	0.1	—	0.1	—	0.1	—	0.1	—
34	Other Interest Paid.....	1.2	0.2	2.0	0.7	4.3	0.3	1.8	0.3
35	Capital Cost Allowance.....	1.7	0.5	0.9	0.1	21.7	0.4	3.3	0.3
36	Depletion Charged.....	—	—	—	—	0.1	—	—	—
37	Charitable Donations.....	0.1	—	0.1	—	0.3	—	0.2	—
38	Pension Contributions.....	0.4	—	0.2	—	2.5	—	0.7	—
39	Group Insurance Contributions.....	0.1	—	—	—	0.2	—	0.2	—
40	Other Expenses.....	75.6	18.3	15.4	4.6	145.9	8.6	95.4	10.0
41	Total Expenses.....	430.2	72.4	178.0	44.4	678.5	27.1	518.9	55.5
42	Adjustments.....	—	0.1	0.2	0.2	0.8	—	0.4	0.1
43	Current Year Profit (Loss).....	15.4	4.0	6.2	0.4	33.6	0.4	22.6	1.2
44	Cash Dividends Charged.....	2.7	0.2	0.3	0.3	13.5	—	2.2	—
45	Stock Dividends Charged.....	0.2	—	—	—	—	—	0.2	—
46	Capital Expenditures.....	2.6	1.6	1.0	0.2	37.8	2.1	6.9	0.7
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Lumber and Building Materials		Machinery, Equipment and Supplies, n.e.c.		Motor Vehicles and Accessories		Tobacco and Confectionery		Other Wholesale Trade		WHOLESALE TRADE		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
861	161	892	223	446	94	188	41	2,710	870	7,737	2,198	1
\$ 11.3	\$ 0.2	\$ 23.4	\$ 3.1	\$ 5.9	\$ 0.7	\$ 2.2	\$ 0.6	\$ 40.4	\$ 6.4	\$ 133.7	\$ 15.7	2
1.4	—	2.8	—	1.0	0.1	0.6	—	4.8	0.4	19.0	0.9	3
10.8	3.8	7.5	0.4	1.4	0.1	1.8	0.4	32.4	3.4	111.6	16.4	4
105.7	7.1	154.4	9.6	50.5	4.1	32.3	2.5	285.2	34.9	1,051.8	103.2	5
63.2	3.9	159.7	8.8	77.3	7.6	19.9	2.9	229.9	32.6	1,049.6	120.0	6
10.6	0.9	5.4	0.4	3.0	0.2	0.4	0.2	9.9	2.2	65.1	6.8	7
78.8	11.2	73.8	5.2	34.7	2.5	9.3	2.0	114.4	30.7	752.1	84.5	8
22.4	0.9	9.6	1.7	31.7	0.3	1.9	0.2	58.0	15.3	292.2	26.2	9
7.3	0.7	12.2	3.2	4.8	0.7	2.7	0.3	30.7	9.0	92.7	20.9	10
311.5	28.7	448.7	32.4	210.3	16.3	71.1	9.0	805.8	134.8	3,567.8	394.7	11
38.8	7.5	53.4	3.3	13.1	2.3	5.4	2.2	77.9	13.9	383.5	65.0	12
50.8	5.2	97.5	10.7	33.1	3.3	13.0	1.2	165.6	30.9	630.4	91.5	13
7.0	—	18.4	0.1	14.7	—	3.4	—	21.0	0.4	107.5	0.7	14
39.3	8.2	69.0	9.3	50.2	7.4	23.7	—	171.1	40.8	552.6	106.9	15
3.5	0.1	3.5	0.1	2.9	—	0.3	—	4.7	0.6	28.4	3.0	16
4.6	0.8	5.3	0.6	3.9	0.1	0.8	0.9	15.0	7.7	118.6	12.4	17
41.2	4.6	29.1	2.2	14.2	1.2	4.5	0.6	45.2	8.2	332.2	25.3	18
39.0	2.7	37.3	6.4	20.0	1.5	7.0	1.9	125.8	32.9	551.9	78.1	19
88.7	2.1	138.4	5.4	58.1	1.4	13.1	2.1	191.8	14.1	885.2	49.4	20
1.3	2.6	3.5	5.8	—	0.7	0.1	—	12.3	14.7	22.6	37.6	21
817.2	38.9	878.6	35.4	817.4	48.1	492.1	37.3	2,361.5	237.4	9,100.7	753.8	22
0.6	—	1.6	0.1	0.5	0.2	0.1	0.1	1.8	0.4	12.2	1.3	23
—	—	0.1	—	—	—	—	—	0.1	—	0.6	—	24
—	—	—	—	—	—	—	—	—	—	0.4	—	25
—	—	0.1	—	—	—	—	—	0.1	—	0.2	—	26
0.7	—	0.3	—	0.4	—	—	—	1.9	0.1	6.2	0.4	27
7.4	0.3	19.8	0.8	3.6	0.2	1.2	—	14.7	3.2	77.0	8.3	28
826.0	39.3	900.5	36.3	821.9	48.5	493.5	37.4	2,380.1	241.1	9,197.2	763.9	29
657.6	26.4	656.7	26.5	693.7	42.1	455.5	34.6	1,850.6	191.5	7,372.3	620.8	30
1.9	0.1	3.7	0.5	2.5	0.5	0.5	—	9.7	1.4	33.7	4.7	31
0.1	—	0.1	—	0.2	—	—	—	0.4	0.1	4.7	0.1	32
0.2	—	0.1	—	0.1	—	—	—	0.2	—	1.1	0.1	33
2.2	0.4	3.0	0.3	1.1	0.1	0.2	0.2	6.1	1.0	25.5	4.2	34
8.4	1.5	7.8	0.4	2.6	0.1	1.1	0.1	11.1	1.6	66.0	5.6	35
0.2	—	—	—	—	—	—	—	—	—	0.4	—	36
0.2	—	0.4	—	0.2	—	—	—	0.7	—	2.9	0.1	37
0.6	—	1.0	—	0.7	—	—	—	1.7	0.2	9.0	0.3	38
0.2	—	0.4	—	0.2	—	—	—	0.3	—	2.0	0.2	39
124.6	12.3	167.3	11.0	96.8	7.0	29.9	2.6	429.1	51.3	1,373.7	148.8	40
796.1	40.8	840.5	38.9	798.0	49.8	487.2	37.5	2,309.8	247.1	8,891.5	784.9	41
0.6	—	0.6	—	2.7	—	—	—	1.0	0.1	1.7	0.3	42
29.3	1.5	59.4	2.6	26.6	1.3	6.3	0.1	69.3	6.1	304.0	21.3	43
2.9	—	4.0	7.5	6.0	—	2.5	—	8.7	0.2	48.7	8.7	44
0.2	—	0.6	—	0.3	—	—	—	1.4	—	4.2	—	45
17.5	1.9	16.0	1.3	3.7	0.3	1.9	0.3	22.4	7.4	124.2	17.8	46
—	—	—	—	0.1	—	—	—	—	—	0.1	—	47



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:	Dairy Products		Other Food Products		Department and Variety Stores		Other General Merchandise Stores	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
	Retail Trade								
1	Number of Companies.....	216	88	545	164	246	36	248	114
	<b>Assets</b>								
2	Cash.....	\$ 2.3	\$ 0.1	\$ 22.3	\$ 0.3	\$ 29.5	\$ —	\$ 2.4	\$ 0.4
3	Government Securities.....	0.5	—	6.3	—	5.1	—	0.4	0.1
4	Other Securities.....	2.9	0.1	8.9	—	19.9	2.5	1.8	0.3
5	Receivables.....	8.0	0.8	17.0	2.2	135.9	6.6	9.1	2.5
6	Inventories.....	5.2	0.9	65.6	2.7	201.8	31.8	15.2	4.5
7	Land.....	1.5	0.2	27.8	0.6	18.8	2.6	1.6	0.2
8	Buildings and Equipment.....	55.8	9.7	124.9	9.2	195.9	48.2	9.5	3.4
9	Investment in Affiliated Companies.....	2.6	3.3	78.9	0.8	155.1	4.2	2.3	—
10	Other Assets.....	4.7	1.0	9.5	0.6	13.6	7.4	1.5	0.5
11	Total Assets (or Liabilities).....	83.7	16.2	361.2	16.4	775.6	103.3	43.8	11.9
	<b>Liabilities</b>								
12	Bank Loans.....	2.8	1.2	8.3	1.8	42.6	7.0	3.4	0.8
13	Payables.....	9.3	1.6	49.7	3.4	82.2	14.0	9.0	1.7
14	Tax Liabilities.....	1.0	—	9.5	0.1	19.5	0.7	0.3	—
15	Other Liabilities.....	1.7	1.7	26.6	2.8	185.8	4.0	7.1	1.6
16	Mortgage Debt.....	0.5	1.0	2.1	0.7	04.2	0.2	0.7	0.2
17	Other Funded Debt.....	4.3	1.9	52.1	0.9	09.6	28.1	0.7	—
18	Depreciation and Depletion Reserves.....	30.8	4.0	45.7	2.8	77.6	3.7	3.4	1.0
19	Capital Stock.....	14.4	4.1	77.1	3.5	127.9	44.6	11.9	4.6
20	Surplus.....	19.3	1.4	90.9	1.7	227.4	2.7	8.4	2.8
21	Less Deficit.....	0.3	0.7	0.8	1.4	1.2	1.7	1.1	0.8
	<b>Revenues</b>								
22	Sales.....	170.7	21.4	1,190.8	48.8	1,343.2	150.4	69.7	21.3
23	Rents Received.....	0.1	—	2.8	0.6	2.5	0.4	0.1	0.1
24	Bond Interest Received.....	—	—	—	—	0.2	—	—	—
25	Mortgage Interest Received.....	—	—	—	—	—	—	—	—
26	Foreign Dividends Received.....	—	—	1.1	—	—	—	—	—
27	Canadian Dividends Received.....	0.1	—	0.8	—	1.6	0.2	0.1	—
28	Other Revenues.....	0.5	0.3	3.8	0.5	11.5	6.9	0.6	0.2
29	Total Revenues.....	171.5	21.7	1,199.3	49.9	1,359.0	157.9	70.5	21.6
	<b>Expenses</b>								
30	Cost of Sales.....	96.4	14.7	982.5	29.1	927.9	95.8	52.7	18.4
31	Rents Paid.....	0.7	—	10.4	0.4	22.9	1.5	0.4	0.1
32	Bond Interest Paid.....	0.1	0.1	2.0	—	0.5	1.3	—	—
33	Mortgage Interest Paid.....	—	—	0.1	—	0.3	—	—	—
34	Other Interest Paid.....	0.3	0.1	0.9	0.2	6.2	0.5	0.3	0.1
35	Capital Cost Allowance.....	4.5	0.7	12.4	0.6	11.2	3.7	0.7	0.1
36	Depletion Charged.....	—	—	0.1	—	—	—	—	—
37	Charitable Donations.....	0.1	—	0.4	—	1.0	—	—	—
38	Pension Contributions.....	0.2	—	1.2	—	6.5	0.3	—	—
39	Group Insurance Contributions.....	0.1	—	0.3	—	0.1	—	—	—
40	Other Expenses.....	64.2	6.2	154.4	19.9	329.5	58.0	14.3	3.3
41	Total Expenses.....	166.7	21.9	1,164.7	50.3	1,306.1	161.1	68.5	22.0
42	Adjustments.....	—	0.2	1.9	—	0.2	0.9	0.1	—
43	Current Year Profit (Loss).....	4.8	0.3	32.7	0.5	53.1	4.1	2.0	0.4
44	Cash Dividends Charged.....	0.6	0.1	6.0	—	6.8	—	0.5	0.1
45	Stock Dividends Charged.....	—	—	—	—	0.1	—	—	—
46	Capital Expenditures.....	6.1	1.2	33.8	0.8	16.0	4.8	1.4	0.1
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Automobile Accessories, Tires, Gasoline and Oil		Motor Vehicles		Footwear		Clothing and Dry Goods		Hardware		Lumber and Building Materials		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
577	132	1,649	590	211	61	1,225	543	524	141	522	147	1
\$ 5.0	\$ 0.8	\$ 17.9	\$ 2.4	\$ 1.1	\$ 0.6	\$ 9.7	\$ 1.4	\$ 4.6	\$ 0.2	\$ 7.1	\$ 0.8	2
0.2	—	3.2	0.3	0.4	—	2.4	0.5	0.4	—	0.3	—	3
2.3	0.7	12.3	2.3	0.2	—	6.0	1.1	1.5	—	3.6	0.8	4
14.3	2.2	102.5	16.4	0.6	0.2	28.9	7.7	11.9	1.4	45.0	4.9	5
19.0	3.3	226.3	48.8	19.7	4.2	62.7	20.2	23.2	2.6	51.1	5.3	6
3.0	1.1	15.1	4.7	0.5	1.1	3.7	1.1	1.7	0.2	3.9	0.3	7
24.6	10.7	103.8	22.7	8.7	2.7	40.2	16.0	15.6	2.2	39.9	3.8	8
1.2	0.1	7.9	1.7	3.8	0.2	2.9	0.7	0.7	—	6.6	0.7	9
4.7	0.6	26.3	6.1	3.5	0.7	6.9	2.6	2.4	0.6	4.5	0.6	10
74.2	19.5	515.2	105.4	38.6	9.7	163.4	51.3	61.9	7.3	161.9	17.1	11
5.5	0.7	92.2	20.2	2.4	0.7	10.4	7.2	3.1	0.6	16.7	1.8	12
14.9	3.0	110.6	30.2	8.1	1.4	33.1	8.5	8.2	2.2	22.8	5.9	13
1.5	—	9.5	0.8	0.8	0.2	2.8	0.1	0.9	—	3.4	—	14
10.6	2.9	64.8	15.5	4.1	2.5	14.3	8.4	8.7	0.8	12.0	2.9	15
3.6	0.4	12.2	5.4	1.3	0.7	2.6	0.8	1.9	1.2	1.5	0.2	16
0.9	2.4	10.5	3.9	0.4	0.3	3.2	1.2	0.8	—	1.4	0.6	17
7.9	3.7	36.8	7.1	4.2	0.9	19.4	5.7	6.3	0.4	19.8	1.4	18
11.4	4.5	66.8	17.5	8.0	3.0	34.2	17.1	14.7	2.0	23.6	2.8	19
18.0	2.3	113.1	11.9	9.6	0.5	44.5	5.4	17.5	0.5	60.7	3.1	20
—	0.5	1.3	7.1	0.4	0.4	1.1	3.3	0.3	0.4	—	1.6	21
173.0	24.8	1,967.7	344.8	63.3	12.2	297.0	72.3	97.8	9.2	293.6	26.1	22
0.9	0.1	1.0	0.2	0.1	0.1	0.6	0.1	0.6	—	0.2	—	23
—	—	0.1	—	—	—	0.1	—	—	—	—	—	24
—	—	—	—	—	—	—	—	—	—	—	—	25
—	—	—	—	—	—	—	—	—	—	—	—	26
0.1	0.1	0.1	—	0.1	—	0.1	—	0.2	—	1.3	—	27
1.4	1.0	24.3	4.1	0.1	—	1.9	0.7	0.5	—	1.8	0.2	28
175.4	25.9	1,993.2	349.1	63.5	12.3	299.5	73.2	99.1	9.2	297.0	26.4	29
128.8	19.7	1,650.5	298.8	42.2	7.9	201.9	50.3	68.8	6.5	225.8	19.7	30
1.8	0.3	9.6	2.1	2.6	0.5	10.2	3.2	1.6	0.2	0.6	0.2	31
—	0.1	0.2	—	—	—	0.1	—	—	—	—	—	32
0.1	—	0.4	0.2	0.1	—	0.1	—	0.1	—	—	—	33
0.5	0.2	6.6	1.9	0.3	—	1.0	0.5	0.3	—	1.1	0.2	34
2.0	0.7	7.4	1.4	0.7	0.1	3.2	0.7	1.0	0.1	3.6	0.1	35
—	—	—	—	—	—	—	—	—	—	—	—	36
—	—	0.3	—	—	—	0.2	—	—	—	0.1	—	37
0.1	—	0.4	—	—	—	0.1	—	0.1	—	0.2	—	38
0.1	—	0.8	0.1	—	—	—	—	0.1	—	0.2	—	39
35.0	5.5	279.9	48.3	14.8	3.5	70.0	21.1	22.9	2.8	49.4	8.4	40
168.4	26.5	1,956.2	352.9	60.8	12.1	286.9	75.9	94.8	9.6	281.0	28.6	41
0.2	0.1	1.0	0.1	—	1.0	0.1	—	0.2	—	1.4	—	42
7.3	0.6	36.0	3.9	2.7	0.8	12.6	2.7	4.1	0.4	14.5	2.2	43
0.4	—	2.5	0.1	0.3	0.2	1.2	—	1.0	—	1.5	—	44
—	—	0.6	—	—	—	—	—	—	—	0.1	—	45
5.4	1.0	15.5	4.4	1.0	0.3	4.7	2.0	2.3	0.3	5.6	0.4	46
—	—	—	—	—	—	—	—	—	—	—	—	47

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Divisions:  Retail Trade—(Concluded) Finance, Insurance and Real Estate	Furniture and House Furnishings		Drugs and Drug Sundries		Fuel and Ice		Jewellery	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	916	347	479	90	309	114	261	61
	<b>Assets</b>								
2	Cash.....	\$ 5.1	\$ 0.9	\$ 4.0	\$ 0.1	\$ 3.2	\$ 0.5	\$ 2.3	\$ —
3	Government Securities.....	0.6	0.1	0.3	—	0.4	—	0.1	—
4	Other Securities.....	2.6	0.6	0.9	—	1.0	0.4	1.2	—
5	Receivables.....	92.7	19.1	2.4	0.2	24.2	4.7	16.9	1.0
6	Inventories.....	55.9	9.4	17.3	1.9	8.2	2.6	19.7	2.6
7	Land.....	1.7	1.9	0.6	0.1	2.5	1.0	2.1	—
8	Buildings and Equipment.....	25.2	9.2	12.9	2.8	22.1	6.2	12.6	0.6
9	Investment in Affiliated Companies.....	6.0	7.6	2.4	—	25.3	—	1.5	0.1
10	Other Assets.....	10.4	3.1	2.9	0.5	2.2	0.9	2.2	0.2
11	Total Assets (or Liabilities).....	200.2	51.7	43.5	5.7	89.0	16.4	58.7	4.6
	<b>Liabilities</b>								
12	Bank Loans.....	36.2	7.3	1.0	0.7	9.3	1.6	7.1	0.5
13	Payables.....	40.2	7.8	6.3	1.1	14.9	2.6	10.8	2.1
14	Tax Liabilities.....	4.3	1.0	0.7	—	1.1	0.1	1.3	—
15	Other Liabilities.....	21.3	11.0	4.9	0.3	13.1	3.7	9.4	0.4
16	Mortgage Debt.....	1.6	1.1	0.2	0.1	1.2	0.3	0.4	—
17	Other Funded Debt.....	4.7	0.6	0.9	0.2	2.7	0.8	2.5	—
18	Depreciation and Depletion Reserves.....	9.8	2.7	6.7	1.1	11.2	2.9	6.8	0.1
19	Capital Stock.....	32.1	16.4	9.6	1.6	13.2	3.9	9.5	0.9
20	Surplus.....	50.4	6.6	13.3	0.6	22.9	1.0	10.9	0.5
21	Less Deficit.....	0.4	2.8	0.1	0.1	0.6	0.6	—	—
	<b>Revenues</b>								
22	Sales.....	318.9	51.1	91.3	10.7	155.5	27.9	70.8	6.1
23	Rents Received.....	0.6	—	0.1	—	0.2	—	0.5	—
24	Bond Interest Received.....	—	—	—	—	—	—	—	—
25	Mortgage Interest Received.....	—	—	—	—	—	—	—	—
26	Foreign Dividends Received.....	—	—	—	—	—	—	—	—
27	Canadian Dividends Received.....	0.1	0.1	0.1	—	—	—	—	—
28	Other Revenues.....	9.6	3.0	0.7	0.1	0.9	0.1	0.9	0.1
29	Total Revenues.....	329.2	54.3	92.2	10.9	156.6	28.0	72.2	6.2
	<b>Expenses</b>								
30	Cost of Sales.....	224.2	35.8	57.3	7.1	116.6	20.1	40.0	3.4
31	Rents Paid.....	6.3	1.2	2.9	0.5	0.6	—	2.2	0.3
32	Bond Interest Paid.....	0.1	—	—	—	0.1	—	0.1	—
33	Mortgage Interest Paid.....	0.1	—	—	—	—	—	—	—
34	Other Interest Paid.....	2.1	0.6	0.2	—	1.0	0.2	0.4	—
35	Capital Cost Allowance.....	2.3	0.6	1.2	0.3	2.3	0.5	0.9	0.1
36	Depletion Charged.....	—	—	—	—	—	—	—	—
37	Charitable Donations.....	0.1	—	—	—	—	—	0.1	—
38	Pension Contributions.....	0.1	—	0.2	—	0.1	—	0.3	—
39	Group Insurance Contributions.....	0.1	—	—	—	—	—	—	—
40	Other Expenses.....	79.1	16.8	25.8	3.1	31.2	7.6	23.6	2.5
41	Total Expenses.....	314.5	55.1	87.7	11.1	152.0	28.5	67.5	6.4
42	Adjustments.....	1.6	1.3	—	—	—	—	0.1	—
43	Current Year Profit (Loss).....	13.1	2.1	4.4	0.2	4.7	0.4	4.8	0.2
44	Cash Dividends Charged.....	1.4	—	0.9	—	0.3	—	1.2	0.1
45	Stock Dividends Charged.....	—	—	0.1	—	—	—	0.1	—
46	Capital Expenditures.....	4.5	1.8	1.6	0.2	3.8	1.7	1.4	0.2
47	Write-off Mine and Oil Development.....	—	—	—	—	0.1	—	—	—



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Other Retail Trade		RETAIL TRADE		Trust and Mortgage Companies		Investment and Holding Companies		Non-Resident Owned Investment Corporations		Stock, Bond and Commodity Dealers		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
962	394	8,890	3,022	278	22	777	358	216	4	389	91	1
\$ 14.7	\$ 2.3	\$ 131.2	\$ 10.9	\$ 68.2	\$ 0.1	\$ 168.6	\$ 41.1	\$ 25.4	\$ 2.0	\$ 19.8	\$ 2.6	2
1.6	0.1	22.3	1.1	213.8	—	134.2	3.9	24.9	—	64.9	1.5	3
4.0	0.1	68.9	8.9	940.0	3.8	1,183.9	163.4	308.2	1.4	171.6	25.8	4
26.0	6.8	535.4	76.8	32.1	0.1	73.6	15.2	8.6	—	213.9	8.6	5
37.9	9.1	828.7	149.8	—	—	1.4	0.2	—	—	0.9	1.5	6
3.7	0.7	88.2	15.7	5.2	—	24.9	21.3	0.3	—	0.7	0.7	7
30.3	5.6	722.0	153.1	24.5	0.7	57.7	19.4	0.3	0.1	6.4	1.0	8
4.9	2.6	301.9	21.9	8.6	—	2,043.1	480.4	73.8	13.4	11.7	1.4	9
6.4	2.0	101.6	27.4	11.0	—	46.6	14.1	7.6	0.1	10.9	1.6	10
129.5	29.2	2,800.2	465.6	1,303.4	4.7	3,734.0	758.9	449.2	17.1	501.0	44.5	11
9.1	2.9	250.3	55.1	19.6	0.1	40.5	31.0	3.6	—	139.5	9.9	12
28.0	5.5	448.0	91.1	605.2	0.2	175.0	54.2	7.8	0.1	232.8	10.0	13
2.7	0.2	59.3	3.2	3.8	—	10.2	0.9	1.2	—	8.0	0.2	14
16.4	7.5	400.9	66.1	66.5	—	375.9	23.6	24.9	1.7	37.4	14.2	15
1.2	1.0	35.1	13.2	1.8	—	5.3	18.8	1.3	—	0.2	—	16
2.0	0.5	96.9	41.4	409.3	3.5	198.1	87.5	61.4	—	3.1	2.2	17
13.1	1.7	299.5	39.2	4.5	0.2	8.8	2.4	0.1	—	2.8	0.2	18
21.5	8.4	475.9	134.7	89.2	0.1	1,380.0	424.8	113.0	13.2	32.1	10.1	19
37.0	4.2	743.8	45.2	110.9	0.6	1,559.9	153.4	240.7	2.2	46.6	3.9	20
1.6	2.5	9.2	23.8	7.5	—	19.7	37.6	4.8	—	1.3	6.2	21
288.5	43.6	6,591.7	870.7	38.7	0.4	27.3	1.8	2.5	—	145.4	16.6	22
0.5	0.1	11.0	1.9	2.5	—	4.0	0.2	0.1	0.5	0.4	—	23
—	—	0.5	0.1	10.8	—	7.2	0.7	2.4	—	1.6	0.1	24
—	—	0.1	—	31.4	—	4.3	—	0.1	—	—	0.3	25
—	—	1.1	—	0.3	—	176.1	1.2	3.3	—	0.1	—	26
0.2	—	4.7	0.4	2.4	—	126.7	47.5	5.5	—	1.0	0.6	27
3.0	1.3	61.3	18.7	5.0	—	19.1	1.5	1.4	—	6.9	0.8	28
292.3	45.1	6,670.4	891.7	91.0	0.4	364.4	53.0	15.3	0.6	155.3	18.4	29
210.6	33.7	5,026.1	661.1	0.2	—	1.0	—	0.5	0.5	55.6	0.3	30
4.7	0.8	77.4	11.5	2.0	—	0.4	0.1	—	—	2.1	0.4	31
—	—	3.2	1.5	11.8	—	6.3	2.1	0.2	—	0.1	—	32
0.1	—	1.4	0.5	0.1	—	0.6	0.1	—	—	—	—	33
1.3	0.2	22.5	4.7	6.4	—	14.1	3.2	0.6	—	2.7	1.3	34
2.7	0.3	56.1	10.0	1.6	0.2	1.8	0.1	—	—	0.8	0.2	35
—	—	0.1	—	—	—	0.1	—	0.2	—	—	—	36
—	—	2.6	0.1	0.3	—	0.4	0.3	—	—	0.5	0.1	37
0.7	—	10.1	0.4	1.1	—	0.3	—	—	—	0.6	—	38
0.3	—	2.3	0.2	—	—	0.1	—	—	—	0.1	—	39
58.9	12.7	1,253.1	219.8	47.4	0.3	25.5	9.0	3.5	0.1	64.8	18.6	40
279.3	47.8	6,454.9	909.8	70.7	0.6	50.6	14.9	5.0	0.6	127.4	20.9	41
0.3	0.1	6.1	3.4	2.8	0.1	286.7	43.3	0.4	—	0.8	0.9	42
12.6	2.6	209.4	21.5	17.5	—	27.1	5.2	10.7	—	27.2	3.4	43
0.7	0.2	25.2	1.1	6.0	0.1	260.1	12.7	2.6	—	3.9	0.2	44
—	0.1	1.0	0.1	—	—	6.5	0.2	—	—	2.1	0.3	45
6.4	0.9	109.6	20.0	5.1	0.5	12.7	6.6	0.1	0.1	1.3	0.3	46
—	—	0.1	—	—	—	3.3	—	—	—	—	—	47



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Divisions:  Finance, Insurance and Real Estate—(Concluded) Service	Loan Companies and Other Finance		Insurance Agents		Real Estate Except Rental		Real Estate Rental Operations	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	467	71	815	186	1,438	389	2,693	1,074
	<b>Assets</b>								
2	Cash.....	\$ 39.6	\$ 1.5	\$ 18.4	\$ 1.1	\$ 16.3	\$ 2.6	\$ 26.6	\$ 5.4
3	Government Securities.....	0.8	—	0.6	0.1	1.1	0.7	7.7	1.0
4	Other Securities.....	96.1	4.5	13.9	4.7	48.7	11.9	77.7	16.1
5	Receivables.....	1,742.0	31.6	35.9	5.3	35.7	5.9	25.2	12.0
6	Inventories.....	1.9	—	0.1	—	15.1	18.3	1.7	3.6
7	Land.....	1.0	0.1	1.1	0.1	66.6	41.4	160.0	56.9
8	Buildings and Equipment.....	22.8	4.3	9.8	2.6	40.9	20.1	762.0	322.5
9	Investment in Affiliated Companies.....	81.9	2.8	5.0	1.9	10.4	8.4	41.5	11.4
10	Other Assets.....	9.6	0.4	18.6	2.2	23.1	5.0	18.2	13.4
11	Total Assets (or Liabilities).....	1,995.5	45.2	103.3	18.0	257.8	114.2	1,120.6	442.4
	<b>Liabilities</b>								
12	Bank Loans.....	458.6	16.2	5.5	0.9	17.1	8.3	32.1	20.5
13	Payables.....	401.2	2.6	40.6	6.5	50.5	12.6	34.5	33.0
14	Tax Liabilities.....	21.9	—	1.8	—	5.9	—	7.6	0.4
15	Other Liabilities.....	421.7	17.5	12.2	3.4	43.9	44.1	115.3	51.5
16	Mortgage Debt.....	0.1	—	0.4	0.2	40.2	32.7	279.9	131.3
17	Other Funded Debt.....	413.9	0.1	1.0	—	19.6	13.6	127.7	88.1
18	Depreciation and Depletion Reserves.....	9.5	0.6	4.7	1.2	8.5	8.0	220.6	45.4
19	Capital Stock.....	145.8	7.9	19.1	5.1	32.9	19.2	191.0	60.2
20	Surplus.....	122.8	1.6	18.7	2.8	43.8	8.8	124.8	25.3
21	Less <i>Deficit</i> .....	—	1.3	0.7	2.1	4.6	33.2	13.1	13.3
	<b>Revenues</b>								
22	Sales.....	213.1	4.2	57.4	10.1	143.3	36.9	2.5	0.4
23	Rents Received.....	0.5	—	0.3	0.2	2.8	0.4	138.7	36.7
24	Bond Interest Received.....	0.1	—	—	—	0.3	0.1	0.3	0.1
25	Mortgage Interest Received.....	4.8	—	0.3	—	0.9	0.1	0.5	0.1
26	Foreign Dividends Received.....	—	—	—	—	—	—	0.1	—
27	Canadian Dividends Received.....	0.7	—	0.2	—	0.1	0.6	4.2	0.1
28	Other Revenues.....	6.7	0.2	1.5	0.1	6.3	0.5	7.3	1.7
29	Total Revenues.....	225.8	4.5	59.8	10.4	153.7	38.6	153.5	39.1
	<b>Expenses</b>								
30	Cost of Sales.....	2.0	0.2	0.5	1.6	38.6	26.9	1.4	0.2
31	Rents Paid.....	4.5	0.2	1.9	0.4	1.6	0.3	6.2	0.3
32	Bond Interest Paid.....	9.7	—	—	—	0.4	0.2	4.3	2.8
33	Mortgage Interest Paid.....	—	—	—	—	2.4	0.7	13.3	5.2
34	Other Interest Paid.....	48.7	0.9	0.2	—	1.8	0.5	4.6	2.8
35	Capital Cost Allowance.....	3.2	0.2	1.3	0.2	2.5	1.2	26.5	13.0
36	Depletion Charged.....	—	—	—	—	0.5	0.2	0.3	—
37	Charitable Donations.....	0.3	—	0.1	—	0.2	—	0.5	—
38	Pension Contributions.....	0.8	—	0.3	—	0.1	—	0.1	0.1
39	Group Insurance Contributions.....	0.1	—	0.1	—	0.1	—	—	—
40	Other Expenses.....	83.7	5.9	46.6	9.3	88.2	11.6	60.4	20.6
41	Total Expenses.....	153.0	7.4	51.1	11.6	136.4	41.6	117.4	45.0
42	Adjustments.....	0.3	—	0.2	0.1	0.1	—	0.8	0.6
43	Current Year Profit (Loss).....	73.1	3.0	8.5	1.2	17.2	3.0	35.3	6.5
44	Cash Dividends Charged.....	33.7	0.1	2.1	0.2	1.9	0.1	7.6	0.4
45	Stock Dividends Charged.....	—	—	0.1	—	0.1	—	0.6	—
46	Capital Expenditures.....	6.3	0.9	2.1	0.2	8.0	4.2	65.8	56.8
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	1.7

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

FINANCE, INSURANCE and REAL ESTATE		Community or Public Service		Theatres and Theatrical Services		Other Recreation Services		Advertising		Engineering and Scientific Services		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
7,073	2,195	182	82	361	241	293	247	131	90	297	43	1
\$ 382.8	\$ 56.4	\$ 1.4	\$ 0.3	\$ 9.0	\$ 0.6	\$ 2.5	\$ 1.2	\$ 2.9	\$ 0.3	\$ 4.5	\$ 0.1	2
448.0	7.2	0.2	0.1	3.6	0.2	0.2	0.1	0.8	—	0.5	—	3
2,840.0	231.5	0.7	0.1	20.0	2.1	2.8	2.0	1.6	—	2.9	24.8	4
2,167.0	78.8	1.7	0.5	5.9	1.7	2.3	0.8	19.9	2.3	11.3	0.5	5
21.1	23.6	0.7	0.3	0.8	1.5	0.8	0.4	1.6	—	1.1	0.3	6
259.7	120.4	0.5	0.2	9.3	2.4	6.8	2.4	0.9	—	0.3	0.1	7
924.4	370.7	7.2	4.7	69.8	34.6	33.1	28.0	10.5	0.5	10.3	0.4	8
2,276.1	519.6	0.5	—	14.6	8.6	5.9	13.6	1.1	0.4	8.9	0.3	9
145.6	36.8	2.6	0.9	7.7	3.9	2.1	1.4	3.0	0.7	6.2	0.5	10
9,464.7	1,445.1	15.4	7.3	140.6	55.7	56.5	49.8	42.2	4.2	46.2	26.9	11
716.7	86.9	0.5	0.3	3.9	2.2	3.0	2.2	2.3	0.4	1.8	0.2	12
1,547.4	119.2	1.5	0.7	7.2	3.8	2.4	3.6	14.4	1.5	6.1	0.2	13
60.2	1.5	0.4	—	1.6	1.1	1.0	0.1	1.3	—	2.4	—	14
1,097.7	156.1	1.7	1.0	8.7	7.4	9.4	3.3	1.6	0.1	12.5	25.5	15
329.2	182.9	0.5	0.3	6.7	1.8	1.7	0.7	0.4	—	0.7	—	16
1,234.0	195.0	0.4	1.6	4.4	17.2	2.0	12.2	0.4	—	—	—	17
259.5	58.0	3.1	1.0	38.1	12.6	12.3	5.7	5.4	0.2	4.1	0.1	18
2,003.1	540.6	3.6	1.2	24.1	13.6	12.5	16.6	5.3	1.1	8.0	1.0	19
2,268.3	198.5	3.9	1.6	46.6	10.7	13.2	9.6	11.1	1.0	11.6	0.2	20
51.6	93.7	0.3	0.3	0.7	14.8	1.0	4.2	—	0.1	0.8	0.3	21
630.1	70.5	20.8	5.3	73.2	27.7	47.0	17.5	109.7	3.4	63.2	3.5	22
149.2	38.0	0.1	—	2.8	0.7	0.4	0.2	0.2	—	0.1	—	23
22.6	1.0	—	—	0.2	0.1	—	—	—	—	—	—	24
42.3	0.5	—	—	0.1	—	—	—	—	—	—	—	25
179.9	1.2	—	—	0.5	—	—	—	—	—	—	—	26
140.8	48.9	—	—	2.0	0.1	0.1	0.1	0.3	—	—	—	27
54.1	4.9	0.4	0.1	3.6	2.4	1.8	1.0	1.4	—	1.1	—	28
1,219.0	165.0	21.3	5.4	82.5	31.0	49.3	18.9	111.5	3.4	64.4	3.5	29
99.8	29.6	2.1	0.5	9.4	0.3	16.1	2.8	66.4	0.6	8.2	1.7	30
18.6	1.7	0.6	0.3	3.5	2.7	0.9	1.4	1.3	0.1	1.4	0.1	31
32.8	5.1	—	—	0.1	0.2	—	0.4	—	—	—	—	32
16.4	6.0	—	—	0.3	0.1	0.1	—	—	—	—	—	33
79.1	8.8	—	—	0.4	0.5	0.4	0.2	0.1	—	0.1	—	34
37.7	15.1	0.5	0.2	3.2	1.4	1.8	2.0	1.1	0.1	1.2	—	35
1.1	0.3	—	—	—	—	—	—	—	—	—	—	36
2.3	0.4	—	—	0.1	—	—	—	0.1	—	—	—	37
3.4	0.2	0.1	—	—	0.1	—	—	0.3	—	0.3	—	38
0.5	0.1	—	—	—	—	—	—	—	—	0.1	—	39
420.0	75.4	16.0	4.6	55.2	27.6	25.7	13.3	36.6	3.0	43.4	1.8	40
711.8	142.6	19.4	5.7	72.2	33.0	45.0	20.2	106.0	3.7	54.8	3.6	41
290.6	44.8	0.1	—	1.2	—	0.1	0.2	0.3	—	0.3	—	42
216.6	22.4	1.8	0.3	9.1	2.0	4.2	1.2	5.3	0.4	9.9	0.1	43
317.9	13.7	0.1	—	5.7	0.3	0.7	0.6	1.2	0.2	1.2	—	44
9.4	0.4	—	—	1.6	—	0.2	—	0.3	—	0.1	—	45
101.4	69.6	0.8	0.4	3.0	2.9	2.5	8.6	1.9	0.1	2.8	—	46
3.3	1.7	—	—	—	—	—	—	—	—	—	—	47



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:  Service—(Concluded)	Other Business Services		Hotels and Lodging Houses		Laundries, Dyeing, Cleaning and Pressing		Restaurants, Cafes and Taverns	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	803	217	841	498	365	156	708	375
<b>Assets</b>									
2	Cash.....	\$ 12.6	\$ 0.6	\$ 12.8	\$ 1.6	\$ 2.8	\$ 0.2	\$ 5.1	\$ 0.3
3	Government Securities.....	2.1	0.7	2.0	0.2	0.2	0.2	0.5	0.5
4	Other Securities.....	13.9	5.7	11.6	0.9	1.2	0.2	4.9	0.6
5	Receivables.....	22.3	2.4	3.9	1.9	3.4	1.0	8.6	0.6
6	Inventories.....	3.4	0.4	3.4	1.5	0.8	0.4	3.0	0.7
7	Land.....	3.7	0.6	22.5	5.4	1.2	1.7	4.9	1.5
8	Buildings and Equipment.....	64.2	31.6	174.8	70.9	42.2	17.0	61.0	24.7
9	Investment in Affiliated Companies.....	57.9	11.8	4.4	0.8	1.9	0.2	4.3	0.3
10	Other Assets.....	13.5	1.3	11.4	5.5	4.1	1.2	10.3	3.1
11	Total Assets (or Liabilities).....	193.4	55.1	246.6	88.7	57.7	21.9	102.6	32.2
<b>Liabilities</b>									
12	Bank Loans.....	18.4	2.9	8.2	9.8	2.6	1.9	6.2	2.8
13	Payables.....	15.3	3.8	10.1	8.4	4.4	2.3	14.0	4.3
14	Tax Liabilities.....	3.7	0.1	3.5	0.3	0.5	0.1	1.1	—
15	Other Liabilities.....	32.9	9.7	21.0	14.6	5.4	1.5	14.1	6.2
16	Mortgage Debt.....	2.5	4.5	25.8	18.6	1.9	2.2	5.2	1.7
17	Other Funded Debt.....	7.8	5.8	28.7	6.6	1.9	1.2	1.4	1.3
18	Depreciation and Depletion Reserves.....	30.7	10.9	67.8	18.3	21.2	6.2	28.0	8.8
19	Capital Stock.....	44.1	11.5	40.0	18.6	10.2	6.2	19.6	7.9
20	Surplus.....	40.7	6.7	42.0	2.4	10.3	1.1	14.0	1.4
21	Less Deficit.....	2.6	0.8	0.5	8.9	0.7	0.8	1.0	2.1
<b>Revenues</b>									
22	Sales.....	133.2	23.2	141.9	58.6	70.0	22.9	173.6	36.4
23	Rents Received.....	1.0	0.2	2.7	0.9	0.3	0.1	1.2	0.1
24	Bond Interest Received.....	0.1	—	—	—	—	—	—	—
25	Mortgage Interest Received.....	—	—	—	—	—	0.1	—	—
26	Foreign Dividends Received.....	—	—	—	—	—	—	—	—
27	Canadian Dividends Received.....	4.1	0.1	0.1	—	—	—	—	—
28	Other Revenues.....	2.3	0.8	8.4	2.5	1.0	0.1	2.9	0.3
29	Total Revenues.....	140.7	24.4	153.2	62.0	71.3	23.2	177.7	36.8
<b>Expenses</b>									
30	Cost of Sales.....	12.8	5.2	33.0	23.5	7.4	2.2	76.9	17.8
31	Rents Paid.....	3.2	0.5	0.7	1.9	1.6	0.8	5.6	1.2
32	Bond Interest Paid.....	0.3	0.4	1.0	0.1	0.1	—	—	—
33	Mortgage Interest Paid.....	0.1	0.1	1.2	0.7	0.1	0.1	0.3	0.1
34	Other Interest Paid.....	1.2	0.3	1.3	0.9	0.2	0.2	0.4	0.2
35	Capital Cost Allowance.....	7.2	3.2	9.1	4.6	3.7	1.1	4.8	1.3
36	Depletion Charged.....	—	—	—	—	—	—	—	—
37	Charitable Donations.....	0.1	—	0.2	—	—	—	0.1	—
38	Pension Contributions.....	0.5	—	0.1	—	—	—	0.2	—
39	Group Insurance Contributions.....	0.1	—	0.1	—	0.1	—	0.1	—
40	Other Expenses.....	96.7	16.1	91.9	33.9	54.8	19.7	83.2	17.1
41	Total Expenses.....	122.2	25.8	138.5	65.8	68.0	24.0	171.4	37.8
42	Adjustments.....	4.3	0.1	0.2	—	—	0.1	—	—
43	Current Year Profit (Loss).....	14.1	1.5	14.5	3.7	3.3	0.7	6.4	1.0
44	Cash Dividends Charged.....	3.0	0.1	3.0	—	0.3	—	0.7	—
45	Stock Dividends Charged.....	0.2	—	0.1	—	0.1	—	—	—
46	Capital Expenditures.....	11.1	6.3	11.5	16.0	5.3	3.3	5.4	1.5
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—



**TABLE 4—(Concluded)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Undertaking		Other Personal Service		SERVICE		GRAND TOTAL			
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	All Companies	
160	26	206	124	4,347	2,099	48,650	17,169	65,819	1
\$ 1.8	\$ 0.1	\$ 1.6	\$ 0.7	\$ 56.9	\$ 5.9	\$ 1,728.1	\$ 257.6	\$ 1,985.7	2
0.2	—	0.2	0.2	10.5	2.2	1,147.4	60.7	1,208.1	3
1.0	0.2	0.7	0.2	61.3	36.9	3,968.3	584.9	4,553.2	4
3.7	0.3	5.0	1.4	88.0	13.4	6,911.7	769.4	7,681.1	5
0.8	0.1	1.8	1.4	18.2	7.2	6,849.1	918.9	7,768.0	6
1.3	0.3	1.7	0.6	53.1	15.2	2,127.1	926.1	3,053.2	7
14.8	1.9	14.1	2.4	501.0	216.5	20,195.4	3,247.8	23,443.2	8
0.1	—	2.9	0.7	102.5	36.7	5,599.7	1,421.3	7,021.0	9
1.9	0.2	4.7	11.4	67.5	30.0	1,090.0	932.9	2,022.9	10
25.5	3.0	32.6	19.0	959.0	363.8	49,616.8	9,119.6	58,736.4	11
0.6	0.5	2.8	0.6	50.3	23.6	2,490.0	684.1	3,174.1	12
2.0	0.3	3.2	1.9	80.7	30.9	5,082.5	828.1	5,910.6	13
0.4	—	0.6	—	16.4	1.7	1,151.6	22.4	1,174.0	14
2.4	0.2	6.2	11.4	115.7	80.9	4,729.7	1,175.7	5,905.4	15
2.1	0.3	1.3	0.2	48.8	30.4	656.4	330.5	986.9	16
0.7	0.4	1.9	1.2	49.6	47.6	5,080.3	1,362.8	6,443.1	17
5.9	0.5	5.2	1.3	221.8	65.5	9,175.2	1,034.9	10,210.1	18
4.9	0.6	5.1	1.8	177.4	80.3	9,053.3	3,251.2	12,304.5	19
6.6	0.4	7.0	1.4	206.8	36.4	12,407.5	1,147.1	13,554.6	20
0.1	0.1	0.7	1.0	8.5	33.3	209.7	717.2	926.9	21
18.3	1.1	33.4	10.2	884.3	209.9	44,321.9	4,840.0	49,161.9	22
0.2	—	0.6	0.1	9.6	2.3	215.8	49.1	264.9	23
—	—	—	—	0.3	0.1	47.9	10.2	58.1	24
—	—	—	—	0.2	0.1	44.7	0.9	45.7	25
—	—	—	—	0.5	—	191.8	4.8	196.6	26
—	—	0.1	—	6.8	0.4	324.6	68.6	393.2	27
0.2	—	0.4	0.1	23.4	7.4	545.0	91.2	636.2	28
18.6	1.1	34.5	10.4	925.3	220.2	45,691.7	5,064.8	50,756.6	29
4.8	0.3	7.4	0.1	244.5	55.1	25,823.5	2,676.1	28,499.6	30
0.4	—	1.0	0.2	20.2	9.1	247.2	45.8	293.0	31
—	—	—	—	1.5	1.1	165.9	42.0	207.9	32
0.1	—	—	—	2.2	1.2	29.0	9.8	38.8	33
0.1	—	0.2	—	4.4	2.5	214.5	53.9	268.4	34
1.1	0.1	1.8	0.2	35.5	14.2	1,370.6	206.0	1,576.6	35
—	—	—	—	—	—	145.3	16.7	162.0	36
—	—	—	—	0.6	0.1	30.8	1.3	32.0	37
0.1	—	—	—	1.6	0.1	154.1	5.8	159.9	38
—	—	—	—	0.5	0.1	27.1	2.3	29.4	39
10.1	0.7	21.2	10.2	534.8	148.1	13,941.4	2,157.5	16,098.9	40
16.6	1.2	31.7	10.8	845.8	231.6	42,149.3	5,217.2	47,366.6	41
—	—	0.3	0.1	6.4	—	417.6	81.1	498.7	42
2.1	0.1	2.5	0.4	73.3	11.4	3,124.8	233.5	2,891.3	43
0.2	—	0.1	0.1	16.2	1.3	1,133.8	53.6	1,187.4	44
—	—	—	—	2.6	—	40.2	4.8	45.0	45
1.6	0.5	2.9	0.3	48.8	39.9	2,500.5	801.2	3,301.7	46
—	—	—	—	—	—	45.9	53.9	99.8	47

**TABLE 5**  
**Distribution of Fully Tabulated Companies by Size of Total Assets**

(All money figures in millions of dollars)

		Under \$50,000		\$50,000 under \$100,000		\$100,000 under \$250,000		\$250,000 under \$500,000	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	11,446	6,229	9,869	3,276	13,362	3,770	6,518	2,003
	<b>Assets</b>								
2	Cash.....	\$ 33.6	\$ 8.5	\$ 53.0	\$ 9.2	\$ 126.5	\$ 20.2	\$ 108.2	\$ 22.9
3	Government Securities.....	2.0	1.1	4.1	1.1	17.0	3.0	24.1	3.6
4	Other Securities.....	12.0	3.6	26.1	9.1	99.0	35.1	163.4	36.4
5	Receivables.....	73.2	27.2	152.9	33.8	473.1	86.9	524.2	109.0
6	Inventories.....	56.6	30.9	140.3	44.6	437.8	100.2	449.2	122.5
7	Land.....	6.1	3.9	24.5	11.5	78.5	37.0	119.9	59.6
8	Buildings and Equipment.....	90.5	54.6	224.7	97.9	700.5	240.2	794.9	275.5
9	Investment in Affiliated Companies.....	5.2	1.9	13.7	5.3	43.8	13.7	49.8	37.7
10	Other Assets.....	32.2	16.9	65.2	21.5	133.1	47.0	108.7	60.5
11	Total Assets (or Liabilities).....	311.4	148.7	704.5	234.0	2,109.3	583.4	2,342.4	727.9
	<b>Liabilities</b>								
12	Bank Loans.....	20.3	19.3	49.8	23.3	194.6	65.6	250.1	90.9
13	Payables.....	64.0	44.7	128.2	79.2	361.5	105.2	398.4	107.4
14	Tax Liabilities.....	6.3	0.5	12.3	1.0	33.8	2.0	40.5	2.2
15	Other Liabilities.....	45.2	39.9	89.1	40.8	242.4	110.5	269.2	190.8
16	Mortgage Debt.....	6.1	4.3	24.8	14.5	87.9	47.9	122.3	59.5
17	Other Funded Debt.....	3.4	4.0	9.3	8.6	43.7	20.0	58.2	50.0
18	Depreciation and Depletion Reserves.....	33.5	16.4	86.8	30.6	293.5	73.4	333.4	90.8
19	Capital Stock.....	91.9	57.2	170.4	69.2	402.9	181.9	363.9	235.5
20	Surplus.....	64.0	10.7	151.6	25.4	488.7	59.0	527.1	68.1
21	Less Deficit.....	23.3	48.3	17.8	58.7	39.5	82.3	20.7	167.4
	<b>Revenues</b>								
22	Sales.....	727.5	281.0	1,503.1	289.8	3,838.2	706.9	3,831.8	785.0
23	Rents Received.....	4.9	1.7	9.3	2.3	25.4	8.6	37.9	7.4
24	Bond Interest Received.....	0.1	0.1	0.2	0.1	0.8	0.1	0.8	0.1
25	Mortgage Interest Received.....	0.4	—	0.4	—	0.6	0.1	1.6	0.1
26	Foreign Dividends Received.....	0.1	—	—	—	0.2	—	0.2	—
27	Canadian Dividends Received.....	0.2	—	0.2	0.2	1.4	0.9	4.0	2.6
28	Other Revenues.....	10.3	3.3	14.2	3.9	46.3	7.8	42.2	10.5
29	Total Revenues.....	743.3	286.1	1,527.4	296.4	3,912.9	724.4	3,918.6	805.9
	<b>Expenses</b>								
30	Cost of Sales.....	402.8	168.8	938.0	179.9	2,472.6	475.3	2,465.4	494.0
31	Rents Paid.....	15.3	7.8	20.2	5.4	34.2	7.9	33.9	6.3
32	Bond Interest Paid.....	—	—	0.1	0.1	0.8	0.1	0.9	0.2
33	Mortgage Interest Paid.....	1.0	0.2	1.2	0.6	4.1	1.9	5.2	1.7
34	Other Interest Paid.....	1.9	1.4	5.2	2.1	15.6	6.2	19.3	7.9
35	Capital Cost Allowance.....	12.0	5.0	24.6	7.4	67.9	14.1	66.4	16.1
36	Depletion Charged.....	—	—	0.3	0.2	1.1	0.2	0.6	0.5
37	Charitable Donations.....	0.1	—	0.3	0.1	1.3	0.1	1.9	0.1
38	Pension Contributions.....	0.1	—	0.5	0.1	1.9	0.4	3.5	0.3
39	Group Insurance Contributions.....	0.2	0.2	0.4	0.1	2.0	0.2	2.3	0.5
40	Other Expenses.....	269.6	128.7	466.7	116.4	1,139.7	253.3	1,154.2	313.2
41	Total Expenses.....	703.0	312.2	1,457.4	312.2	3,741.2	759.7	3,753.6	840.8
42	Adjustments.....	0.1	0.2	0.1	0.6	0.5	3.9	1.8	1.2
43	Current Year Profit (Loss).....	40.4	25.9	70.2	16.4	171.2	31.5	163.2	36.1
44	Cash Dividends Charged.....	4.5	1.0	6.6	0.6	16.0	1.3	16.2	8.8
45	Stock Dividends Charged.....	—	—	0.1	—	1.4	—	3.4	—
46	Capital Expenditures.....	19.4	9.9	38.7	14.9	112.7	37.5	132.4	53.2
47	Write-off Mine and Oil Development.....	0.1	—	0.1	0.1	0.1	0.6	—	0.7



**TABLE 5—(Concluded)**  
**Distribution of Fully Tabulated Companies by Size of Total Assets**  
(All money figures in millions of dollars)

\$500,000 under \$1,000,000		\$1,000,000 under \$5,000,000		\$5,000,000 under \$10,000,000		\$10,000,000 under \$25,000,000		\$25,000,000 under \$100,000,000		\$100,000,000 and over		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
3,344	785	3,042	876	488	111	308	75	209	39	64	5	1
\$ 108.0	\$ 19.6	\$ 285.4	\$ 70.4	\$ 143.1	\$ 19.6	\$ 167.6	\$ 26.0	\$ 300.2	\$ 54.3	\$ 402.5	\$ 7.0	2
22.1	4.3	101.2	14.2	39.4	4.3	143.8	7.2	371.1	7.2	422.6	14.6	3
148.4	49.9	576.8	168.0	327.9	65.0	429.6	91.2	1,365.8	83.4	819.3	43.3	4
511.6	66.1	1,168.2	181.7	529.1	60.7	687.7	80.3	985.6	84.8	1,806.1	38.7	5
468.7	77.3	1,144.1	178.9	559.4	60.3	823.3	94.4	1,373.7	162.1	1,396.0	47.7	6
92.2	50.3	212.5	235.7	130.0	101.1	153.8	173.3	457.2	240.0	852.4	13.7	7
807.5	192.3	2,182.9	615.6	1,190.7	308.2	1,750.6	413.6	3,977.6	580.3	8,475.5	469.6	8
104.5	33.1	464.5	174.2	360.5	79.8	536.6	151.3	1,127.2	477.8	2,893.8	446.4	9
79.2	52.0	178.5	200.5	79.3	72.4	88.7	92.1	172.1	314.8	152.9	55.1	10
2,342.2	544.9	6,314.1	1,839.2	3,359.4	771.5	4,781.7	1,129.3	10,130.5	2,004.7	17,221.1	1,136.1	11
249.9	58.5	522.0	166.6	206.7	52.0	356.8	109.0	342.5	98.8	297.3	—	12
356.0	64.2	727.8	159.0	304.8	63.0	398.2	63.1	1,136.9	100.6	1,206.7	41.8	13
51.9	1.2	152.4	3.3	75.3	1.6	118.5	3.9	213.9	4.2	446.7	2.5	14
216.6	86.4	597.4	243.4	347.3	119.6	511.6	69.5	1,255.0	203.2	1,156.0	71.7	15
112.8	40.7	164.4	88.1	46.5	24.0	22.7	29.0	63.5	22.5	5.4	—	16
71.4	28.0	295.2	149.6	255.4	104.0	370.6	164.1	1,207.7	394.5	2,765.4	440.1	17
364.8	60.7	1,072.6	222.6	597.9	117.8	877.3	125.5	1,856.7	179.5	3,658.5	117.4	18
335.3	187.3	1,041.1	666.9	581.4	257.0	798.6	527.7	1,846.2	728.8	3,421.7	339.7	19
597.6	62.7	1,786.9	233.0	949.0	81.1	1,337.2	192.1	2,241.7	292.1	4,263.4	122.9	20
13.9	44.8	45.7	93.4	5.2	48.5	9.8	154.5	33.7	19.4	—	—	21
3,630.0	432.0	7,561.2	911.4	3,264.5	238.7	4,854.9	346.7	6,786.8	579.0	8,323.9	269.5	22
33.5	5.7	47.4	12.8	14.0	4.2	8.3	5.4	21.9	1.0	13.2	—	23
1.4	0.2	3.9	0.9	3.4	0.4	4.9	0.2	13.7	0.4	18.8	7.8	24
1.0	—	2.1	0.1	0.4	0.3	4.0	—	22.8	—	11.6	0.1	25
0.5	—	3.9	0.3	2.1	0.1	4.9	0.8	2.7	0.2	177.1	3.4	26
4.0	2.4	28.0	10.0	18.8	2.6	36.8	5.2	65.7	34.5	165.4	10.2	27
40.3	6.2	83.1	21.8	35.7	6.0	50.2	12.0	42.3	14.4	180.4	5.2	28
3,710.8	446.6	7,729.6	957.2	3,338.9	252.2	4,964.0	370.4	6,955.9	629.5	8,890.2	296.1	29
2,320.3	284.6	4,659.1	518.5	1,912.2	102.5	2,799.5	120.2	3,975.3	223.0	3,878.3	109.2	30
22.7	3.9	33.5	5.7	16.9	2.6	15.8	1.5	25.2	3.1	29.4	1.6	31
1.5	0.6	6.5	3.2	7.5	3.0	12.8	6.2	43.7	13.1	92.2	15.4	32
4.7	1.6	7.0	2.9	1.7	0.6	0.7	0.3	2.9	—	0.5	—	33
17.3	4.0	34.1	11.9	14.5	4.7	22.2	5.9	30.8	8.3	53.6	1.4	34
65.5	11.7	157.2	37.3	76.6	16.0	110.8	24.5	250.0	28.1	539.6	45.8	35
1.2	0.2	3.3	1.8	9.6	1.9	10.8	3.5	13.1	7.0	105.3	1.5	36
1.9	0.1	4.6	0.3	1.9	0.1	3.2	0.1	7.8	0.3	7.9	0.1	37
3.6	0.3	12.8	0.9	8.1	0.5	12.7	0.6	29.5	0.8	81.4	2.0	38
2.5	0.3	6.4	0.8	2.5	0.1	2.6	0.1	4.9	0.1	3.2	—	39
1,079.1	164.6	2,279.3	435.0	1,041.4	140.4	1,594.9	212.8	2,015.7	298.0	2,900.7	95.2	40
3,520.3	471.9	7,203.9	1,018.4	3,092.9	272.4	4,585.9	375.8	6,398.8	581.8	7,692.2	272.0	41
1.5	4.3	17.4	17.1	13.6	2.2	46.0	15.7	6.3	60.1	330.6	31.2	42
189.0	21.0	508.3	44.1	232.4	18.0	332.0	21.1	550.8	12.4	867.4	7.1	43
25.0	1.0	98.3	5.9	59.4	2.9	91.9	3.8	200.8	13.5	615.0	14.9	44
14.3	0.2	5.3	0.3	5.0	0.2	7.0	—	3.6	4.2	0.2	—	45
122.7	46.1	287.8	149.6	155.6	90.2	215.8	115.7	541.9	165.0	873.5	119.1	46
0.2	1.8	1.3	8.8	2.7	2.6	1.7	15.9	22.6	16.5	17.1	6.9	47



TABLE 5A

## Distribution of Fully Tabulated Manufacturing Companies by Size of Total Assets

(All money figures in millions of dollars)

		Under \$50,000		\$50,000 under \$100,000		\$100,000 under \$250,000		\$250,000 under \$500,000	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	2,015	1,204	1,802	618	3,137	769	1,638	507
	<b>Assets</b>								
2	Cash.....	\$ 5.0	\$ 1.5	\$ 7.1	\$ 1.6	\$ 23.3	\$ 2.2	\$ 28.8	\$ 3.4
3	Government Securities.....	0.4	0.2	1.0	0.1	2.7	1.0	8.0	1.4
4	Other Securities.....	0.7	0.4	1.7	0.2	8.3	2.3	14.5	1.4
5	Receivables.....	14.7	4.7	30.2	8.0	118.2	18.8	132.7	24.4
6	Inventories.....	10.6	5.5	26.2	10.5	116.6	28.7	154.2	44.8
7	Land.....	0.6	0.3	2.0	0.5	7.7	2.4	8.9	4.3
8	Buildings and Equipment.....	19.7	11.8	49.4	18.0	188.3	56.3	210.6	86.2
9	Investment in Affiliated Companies.....	0.4	0.4	1.5	0.4	6.1	1.3	10.9	6.6
10	Other Assets.....	4.8	3.4	11.9	4.6	29.3	8.7	23.0	7.4
11	Total Assets (or Liabilities).....	57.0	28.2	131.0	43.9	500.5	121.6	591.7	179.8
	<b>Liabilities</b>								
12	Bank Loans.....	4.0	4.5	9.0	4.4	48.7	17.4	70.4	37.2
13	Payables.....	10.7	8.3	22.4	38.5	82.6	19.2	93.5	21.0
14	Tax Liabilities.....	1.0	0.2	2.5	0.2	8.9	0.5	11.7	0.4
15	Other Liabilities.....	5.9	9.3	12.8	6.9	50.8	15.3	59.6	46.7
16	Mortgage Debt.....	0.4	0.3	2.5	1.6	9.2	4.4	12.7	4.7
17	Other Funded Debt.....	0.6	0.5	1.2	2.8	9.3	3.4	6.9	14.7
18	Depreciation and Depletion Reserves.....	8.4	4.2	21.6	6.2	85.7	22.6	102.9	29.0
19	Capital Stock.....	17.2	14.4	33.9	17.8	97.7	40.5	85.9	36.4
20	Surplus.....	11.0	1.5	27.0	4.3	123.8	12.3	154.0	15.5
21	Less Deficit.....	2.2	15.0	1.8	38.8	16.2	13.9	5.9	26.0
	<b>Revenues</b>								
22	Sales.....	123.7	53.6	253.7	61.3	924.2	155.7	980.8	243.4
23	Rents Received.....	0.2	—	0.3	0.1	1.3	0.1	1.5	0.8
24	Bond Interest Received.....	—	—	—	—	—	0.1	0.1	—
25	Mortgage Interest Received.....	—	—	—	—	—	—	—	—
26	Foreign Dividends Received.....	—	—	—	—	—	—	—	—
27	Canadian Dividends Received.....	—	—	—	—	0.2	—	0.6	0.2
28	Other Revenues.....	0.6	0.2	1.0	0.4	5.3	1.3	5.5	1.2
29	Total Revenues.....	124.4	53.8	254.9	61.9	931.0	157.2	988.5	245.5
	<b>Expenses</b>								
30	Cost of Sales.....	53.6	25.6	124.8	36.5	496.6	95.5	566.2	150.8
31	Rents Paid.....	2.6	1.6	3.5	1.1	9.5	1.6	7.2	1.7
32	Bond Interest Paid.....	—	—	—	—	0.2	0.1	0.1	—
33	Mortgage Interest Paid.....	—	—	0.1	0.1	0.4	0.1	0.6	0.2
34	Other Interest Paid.....	0.4	0.3	1.2	0.4	4.0	1.5	5.0	2.0
35	Capital Cost Allowance.....	2.4	1.0	5.3	1.2	18.9	3.3	17.2	4.6
36	Depletion Charged.....	—	—	—	—	—	—	0.1	0.5
37	Charitable Donations.....	—	—	—	—	0.3	—	0.5	—
38	Pension Contributions.....	—	—	0.1	—	0.7	0.2	1.1	0.1
39	Group Insurance Contributions.....	—	—	0.1	—	0.8	0.1	1.1	0.2
40	Other Expenses.....	58.8	34.1	106.9	26.3	358.2	62.6	345.4	97.0
41	Total Expenses.....	117.8	62.8	242.1	65.6	889.8	164.9	944.5	257.1
42	Adjustments.....	—	—	—	—	—	0.1	0.1	0.2
43	Current Year Profit (Loss).....	6.6	9.0	12.8	3.8	41.3	7.8	44.1	11.8
44	Cash Dividends Charged.....	0.3	—	1.7	—	2.9	0.2	4.1	0.1
45	Stock Dividends Charged.....	—	—	—	—	0.6	—	1.2	—
46	Capital Expenditures.....	3.1	1.7	7.7	2.7	32.2	6.8	32.0	10.2
47	Write-off Mine and Oil Development.....	—	—	0.1	—	—	—	—	—

1956A

TABLE 5A—(Concluded)

## Distribution of Fully Tabulated Manufacturing Companies by Size of Total Assets

(All money figures in millions of dollars)

\$500,000 under \$1,000,000		\$1,000,000 under \$5,000,000		\$5,000,000 under \$10,000,000		\$10,000,000 under \$25,000,000		\$25,000,000 under \$100,000,000		\$100,000,000 and over		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
1,088	179	1,143	203	212	24	146	10	106	9	28	(g)	1
\$ 35.4	\$ 2.2	\$ 111.4	\$ 11.1	\$ 51.7	\$ 1.7	\$ 74.6	\$ 1.7	\$ 139.2	\$ 5.9	\$ 94.0	\$ —	2
6.7	0.8	31.5	1.1	15.8	0.9	31.5	—	106.6	0.1	167.2	—	3
21.1	3.8	59.5	5.3	33.2	5.6	63.9	1.1	112.1	7.2	192.4	—	4
154.6	17.0	393.1	56.7	193.8	23.6	255.0	21.2	390.4	49.5	456.6	—	5
193.4	30.3	590.4	101.1	355.2	39.0	519.8	36.2	1,002.4	95.7	1,089.7	—	6
14.2	2.5	47.6	8.0	30.5	6.4	65.2	1.3	219.6	25.9	463.5	—	7
290.9	58.3	1,027.8	206.9	645.7	89.6	1,057.1	59.7	2,668.7	227.3	3,516.3	—	8
28.3	3.7	131.3	18.8	109.9	3.7	199.8	15.4	495.4	169.7	609.5	—	9
23.7	5.5	60.8	12.8	34.0	3.0	43.5	2.8	48.4	8.2	99.9	—	10
768.3	124.0	2,453.4	421.8	1,469.9	173.7	2,310.4	139.4	5,182.8	589.4	6,689.1	—	11
77.9	19.0	168.6	56.1	63.6	19.5	99.3	24.1	85.5	19.9	29.3	—	12
101.8	14.8	229.2	37.0	107.1	14.8	152.9	10.6	311.3	31.6	430.6	—	13
20.1	0.6	75.3	1.1	39.3	1.0	70.5	1.0	142.1	1.7	288.1	—	14
55.8	23.2	160.8	74.7	131.6	37.9	236.2	21.2	581.7	27.5	305.1	—	15
14.5	4.7	22.8	10.5	16.3	0.9	5.5	3.4	24.4	—	—	—	16
16.6	7.7	83.2	31.9	96.7	18.5	129.1	10.2	439.8	117.9	860.4	—	17
148.0	21.1	535.9	86.1	336.3	35.7	553.1	26.0	1,379.6	81.7	1,773.7	—	18
114.8	29.6	370.3	85.9	224.3	37.5	343.7	22.0	875.5	214.4	1,097.1	—	19
223.2	14.7	818.9	58.9	456.8	16.4	729.3	23.3	1,344.6	95.2	1,904.8	—	20
4.4	11.4	11.8	20.4	2.1	8.5	9.2	2.4	1.5	0.3	—	—	21
1,143.6	131.6	3,119.0	375.5	1,514.3	116.4	2,302.6	137.9	4,573.1	291.5	5,711.1	—	22
2.8	0.2	3.4	0.8	3.3	—	2.6	0.3	2.8	0.4	2.6	—	23
0.2	—	0.7	0.1	0.4	—	1.0	—	3.1	—	5.8	—	24
0.1	—	0.3	—	—	—	0.1	—	0.1	0.1	0.4	—	25
—	—	0.2	—	0.1	—	0.2	0.1	0.3	3.4	6.5	—	26
0.6	0.2	5.1	0.7	3.4	—	7.6	0.3	22.4	2.7	54.0	—	27
7.6	1.3	20.8	4.3	10.9	1.3	22.4	0.2	26.6	4.6	35.6	—	28
1,154.8	133.3	3,149.4	381.4	1,532.3	117.8	2,336.5	138.7	4,628.4	302.6	5,816.0	—	29
632.8	84.6	1,696.6	221.0	789.7	68.1	1,165.0	81.6	2,605.4	181.6	3,284.0	—	30
6.5	0.7	9.6	1.4	5.2	0.7	5.1	0.6	6.8	2.2	12.6	—	31
0.4	0.1	2.4	0.8	3.3	0.5	4.6	0.7	17.7	4.6	27.9	—	32
0.6	0.2	1.0	0.3	0.4	—	0.2	0.1	0.8	—	—	—	33
5.5	1.2	11.0	3.7	5.2	1.3	9.1	1.3	9.8	2.1	6.7	—	34
21.3	2.7	65.5	11.4	37.3	5.5	63.5	3.6	184.1	12.7	266.7	—	35
0.2	0.1	0.5	—	0.7	—	0.9	—	4.6	1.0	35.1	—	36
0.7	—	2.1	0.1	1.0	—	1.9	0.1	5.8	0.1	4.8	—	37
1.6	0.1	7.7	0.4	5.4	0.2	8.4	0.3	22.1	0.7	28.1	—	38
1.3	0.1	4.4	0.5	2.1	—	1.9	0.1	4.5	—	2.5	—	39
410.5	49.9	1,087.5	153.0	557.2	46.6	855.2	52.1	1,363.4	97.3	1,593.7	—	40
1,081.4	139.7	2,888.2	392.7	1,407.4	122.9	2,115.7	140.5	4,224.9	302.4	5,262.2	—	41
0.1	0.4	1.4	2.3	2.9	0.4	8.3	0.4	13.6	7.3	68.1	—	42
73.4	6.8	259.8	13.6	122.0	4.8	212.5	2.3	389.9	7.1	485.7	—	43
9.9	0.1	50.1	0.4	22.6	0.5	39.3	0.4	103.4	6.3	187.2	—	44
11.3	—	2.7	—	1.9	—	1.3	—	2.4	—	—	—	45
38.4	9.4	116.6	23.8	63.5	21.3	122.5	6.8	328.7	38.4	431.6	—	46
—	—	0.2	—	0.3	—	0.1	—	—	1.4	17.0	—	47



130

**TABLE 6**  
**Distribution of Fully Tabulated Profit Companies by Income Classes**

(All money figures in millions of dollars)

		Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000
1	Number of Companies.....	18,254	8,372	13,423	3,380
	<b>Assets</b>				
2	Cash.....	\$ 102.1	\$ 66.0	\$ 169.5	\$ 94.9
3	Government Securities.....	34.3	14.9	44.2	26.3
4	Other Securities.....	234.4	109.5	440.5	255.4
5	Receivables.....	345.7	243.6	825.8	441.3
6	Inventories.....	342.8	240.5	676.5	379.6
7	Land.....	132.9	61.0	179.0	95.4
8	Buildings and Equipment.....	799.5	480.6	1,284.8	758.3
9	Investment in Affiliated Companies.....	284.9	101.9	225.1	242.7
10	Other Assets.....	205.0	72.9	181.0	76.2
11	Total Assets (or Liabilities).....	2,481.6	1,390.9	4,026.4	2,370.1
	<b>Liabilities</b>				
12	Bank Loans.....	206.1	119.9	437.2	229.5
13	Payables.....	322.3	196.1	585.7	314.1
14	Tax Liabilities.....	8.1	11.8	46.2	32.7
15	Other Liabilities.....	379.9	163.3	462.6	256.4
16	Mortgage Debt.....	112.7	74.3	183.0	111.7
17	Other Funded Debt.....	191.8	60.3	168.7	127.5
18	Depreciation Reserves.....	272.5	209.0	529.5	335.2
19	Capital Stock.....	643.5	324.3	776.4	464.1
20	Surplus.....	420.5	254.4	891.9	521.5
21	Less <i>Deficit</i> .....	75.8	22.5	54.6	22.6
	<b>Revenues</b>				
22	Sales.....	2,436.4	1,801.7	5,689.0	2,957.1
23	Rents Received.....	30.6	23.2	55.2	28.4
24	Bond Interest Received.....	0.9	0.7	2.0	1.5
25	Mortgage Interest Received.....	0.7	0.3	2.4	1.1
26	Foreign Dividends Received.....	0.3	3.5	1.0	0.8
27	Canadian Dividends Received.....	17.5	6.6	17.6	10.9
28	Other Revenues.....	28.9	24.4	66.6	36.2
29	Total Revenues.....	2,515.3	1,860.4	5,833.8	3,036.1
	<b>Expenses</b>				
30	Cost of Sales.....	1,553.0	1,111.3	3,706.7	1,899.2
31	Rents Paid.....	32.2	19.4	49.3	19.5
32	Bond Interest Paid.....	3.1	1.0	4.1	2.9
33	Mortgage Interest Paid.....	4.8	3.2	8.3	4.8
34	Other Interest Paid.....	15.7	9.5	30.5	15.4
35	Capital Cost Allowance.....	53.0	41.7	110.6	55.1
36	Depletion Charged.....	0.9	0.5	3.3	1.2
37	Charitable Donations.....	0.4	0.5	2.5	1.5
38	Pension Contributions.....	1.3	1.4	3.7	2.9
39	Group Insurance Contributions.....	0.9	1.1	3.3	2.0
40	Other Expenses.....	862.8	604.5	1,675.2	904.7
41	Total Expenses.....	2,528.2	1,794.0	5,597.5	2,909.3
42	Adjustments.....	43.7	9.2	16.5	8.2
43	Current Year Profit.....	30.8	57.1	219.8	118.6
44	Cash Dividends Charged.....	16.5	13.9	25.5	19.5
45	Stock Dividends Charged.....	1.1	0.3	2.7	2.0
46	Capital Expenditures.....	155.5	75.3	216.0	99.4
47	Write-off Mine and Oil Development.....	15.7	0.2	0.2	—



**TABLE 6—(Concluded)**  
**Distribution of Fully Tabulated Profit Companies by Income Classes**

(All money figures in millions of dollars)

\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 and over	Total Profit Companies	
2,059	1,681	668	405	327	81	48,650	1
\$ 95.9	\$ 176.1	\$ 147.8	\$ 165.1	\$ 341.2	\$ 369.5	\$ 1,728.1	2
32.2	74.9	110.2	211.1	235.3	364.0	1,147.4	3
257.1	495.1	518.0	595.9	696.6	365.7	3,968.3	4
440.2	667.5	506.3	569.8	1,014.1	1,857.3	6,911.7	5
365.8	580.2	556.2	724.7	1,335.2	1,647.5	6,849.1	6
71.3	130.4	95.2	110.2	518.7	733.2	2,127.1	7
663.3	1,258.7	998.2	1,362.6	3,778.6	8,810.7	20,195.4	8
615.5	362.8	313.2	513.0	1,379.3	1,561.3	5,599.7	9
78.8	76.3	56.3	64.6	118.0	160.8	1,090.0	10
2,620.1	3,822.0	3,301.5	4,317.0	9,417.0	15,870.0	49,616.8	11
207.9	289.1	224.8	264.0	201.5	310.1	2,490.0	12
281.7	419.8	399.0	639.0	875.5	1,049.2	5,082.5	13
42.6	78.9	72.8	94.1	242.9	521.6	1,151.6	14
340.3	412.6	339.3	411.0	849.3	1,115.0	4,729.7	15
47.5	63.7	23.7	9.3	13.7	16.9	656.4	16
153.7	297.6	280.1	476.2	825.2	2,499.2	5,080.3	17
327.2	642.8	490.2	651.2	1,819.8	3,897.8	9,175.2	18
583.6	602.5	578.6	631.5	1,670.5	2,778.3	9,053.3	19
648.2	1,024.7	901.4	1,143.0	2,919.8	3,682.0	12,407.5	20
12.6	9.7	8.4	2.3	1.1	—	209.7	21
2,954.7	4,239.6	2,911.4	3,392.3	7,225.1	10,714.7	44,321.9	22
17.1	14.2	10.7	3.8	25.0	7.6	215.8	23
2.0	3.9	4.2	8.9	7.6	16.2	47.9	24
1.0	3.4	5.5	13.7	16.3	0.3	44.7	25
1.1	2.7	2.0	3.0	168.8	8.6	191.8	26
26.1	22.0	21.4	42.8	50.2	109.6	324.6	27
33.3	46.1	36.3	37.6	67.5	168.1	545.0	28
3,035.3	4,332.0	2,991.5	3,502.1	7,560.4	11,025.2	45,691.7	29
1,871.2	2,522.4	1,719.2	1,899.2	3,933.9	5,607.4	25,823.5	30
18.7	19.8	13.4	13.5	24.6	36.6	247.2	31
4.7	9.1	8.7	17.9	32.3	82.0	165.9	32
2.2	2.7	0.8	0.4	1.0	0.7	29.0	33
19.3	18.2	15.4	18.3	28.3	44.1	214.5	34
52.7	93.6	66.8	98.9	238.0	560.2	1,370.6	35
1.2	4.2	3.5	2.6	25.2	102.7	145.3	36
1.7	2.5	2.0	2.3	6.7	10.7	30.8	37
3.9	6.9	6.5	10.7	30.1	86.6	154.1	38
2.1	3.2	2.0	2.8	5.6	4.2	27.1	39
891.2	1,369.4	904.8	1,102.8	2,326.5	3,299.5	13,941.4	40
2,868.8	4,051.9	2,743.3	3,169.4	6,652.2	9,834.7	42,149.3	41
23.7	20.2	16.5	49.1	231.6	86.4	417.6	42
142.7	259.9	231.6	283.6	676.6	1,104.1	3,124.8	43
49.1	44.2	52.8	106.1	353.5	452.8	1,133.8	44
14.9	3.2	7.2	3.5	3.0	2.2	40.2	45
93.8	180.7	120.3	167.4	444.5	947.5	2,500.5	46
4.0	0.4	0.9	0.2	7.3	17.1	45.9	47

**HISTORICAL TABLES 1 AND 1A**  
**Yearly Record of All Taxable Corporations**  
**I Taxation Years 1944-1956**

(All money figures in millions of dollars)

Tax Year	COMPANIES REPORTING A PROFIT					COMPANIES REPORTING A LOSS			ALL COMPANIES	
	Number of Companies	Current Year Profit	Less Prior Year Loss Deducted	Taxable Income (Column 3 Minus 4)	Total Tax Declared	Number of Companies	Current Year Loss	Loss Deducted From Prior Year Profit	Number of Companies	Total Current Year Profits Less Losses (Column 3 Minus 8) (11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1944	20,023	\$1,194.1	\$ 2.8	\$1,191.3	\$ 674.9 <sup>(1)</sup>	7,709	\$ 37.9	\$ 0.7	27,732	\$1,156.2
1945	21,331	1,198.8	2.8	1,196.0	673.3 <sup>(1)</sup>	8,601	38.7	1.6	29,932	1,160.1
1946	23,563	1,393.0	5.6	1,387.4	666.6 <sup>(1)</sup>	9,742	59.4	5.0	33,305	1,333.6
1947	27,272	1,776.5	11.1	1,765.4	652.2 <sup>(1)</sup>	12,804	72.9	3.1	40,076	1,703.6
1948	27,997	1,945.9	14.0	1,931.9	588.1 <sup>(1)</sup>	16,323	91.6	3.4	44,320	1,854.3
1949	28,570	1,864.6	16.7	1,847.9	572.0	17,991	109.9	4.8	46,561	1,754.7
1950	31,239	2,359.1	24.9	2,334.2	760.0	18,336	102.5	2.9	49,575	2,256.6
1951	33,720	2,795.3	38.4	2,756.9	1,164.1	19,276	119.2	12.3	52,996	2,676.1
1952	35,228	2,653.9	36.3	2,617.6	1,238.9 <sup>(2)</sup>	20,368	147.4	17.1	55,596	2,506.5
1953	37,545	2,666.0	39.9	2,626.1	1,161.2 <sup>(2)</sup>	22,869	184.6	20.7	60,414	2,481.4
1954	39,152	2,423.4	44.9	2,378.5	1,020.7 <sup>(2)</sup>	26,417	291.8	22.9	65,569	2,131.6
1955	44,774	2,943.0	74.5	2,868.5	1,192.5 <sup>(2)</sup>	26,886	241.6	12.7	71,660	2,701.4
1956	52,517	3,315.9	93.4	3,222.5	1,329.9 <sup>(2)</sup>	27,280	337.3	15.0	79,797	2,978.6

**1A Calendar Years 1944-1955**

(All money figures in millions of dollars)

Calen- dar Year (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1944		\$1,215.3	\$ 2.6	\$1,212.7	\$ 687.4 <sup>(1)</sup>		\$ 37.1	\$ 0.8		\$1,178.2
1945		1,211.6	3.0	1,208.6	675.8 <sup>(1)</sup>		40.8	1.7		1,170.8
1946		1,436.2	6.4	1,429.8	657.5 <sup>(1)</sup>		60.4	5.0		1,375.8
1947		1,794.4	11.5	1,782.9	631.2		76.0	3.2		1,718.4
1948		1,946.5	15.1	1,931.4	568.0		97.0	3.9		1,849.5
1949		1,865.1	16.7	1,848.4	586.6		115.8	4.5		1,749.3
1950		2,456.1	27.2	2,428.9	782.5		97.3	4.4		2,358.8
1951		2,752.4	37.8	2,714.6	1,179.3		131.5	14.0		2,620.9
1952		2,687.1	37.2	2,649.9	1,271.6 <sup>(2)</sup>		153.6	17.7		2,533.5
1953		2,656.3	41.0	2,615.3	1,137.8 <sup>(2)</sup>		198.4	20.4		2,457.9
1954		2,443.3	47.9	2,395.4	1,021.5 <sup>(2)</sup>		295.9	21.7		2,147.4
1955		3,001.9	79.3	2,922.6	1,213.4 <sup>(2)</sup>		265.7	13.2		2,736.2

<sup>(1)</sup> Includes Excess Profits Tax.

<sup>(2)</sup> Includes Old Age Security Tax.









CANADA

DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION

# TAXATION STATISTICS

1959

- Collections - 1958-59 Fiscal Year
- 1957 Individual Income Tax Statistics
- 1957 Corporation Statistics
- Historical Tables

*Authorized for Publication by*  
**THE HONOURABLE GEORGE C. NOWLAN**  
*Minister of National Revenue*

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## INTERPRETATION OF TABLES

Bold italic figures are negative throughout the tables, except in Table 5 of Section II. Their use in this table is explained in the Notes on Page 29.

Money figures may not add to total due to rounding. While this applies to the tables of Section II and Section III, it does not apply to the tables appearing in Section I—Collection Statistics.

An asterisk (\*) indicates that the group was too small to be satisfactorily sampled and the data are therefore omitted. This symbol will be found only in the tables of Section II—Individual Income Tax Statistics.

The symbol (g) means grouped elsewhere to conceal identity. This symbol will be found only in the tables of Section III—Corporation Statistics.

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## INTERPRÉTATION DES TABLEAUX

Les italiques grasses dénotent des chiffres négatifs dans tous les tableaux sauf le tableau 5 de la section II; leur emploi dans ce dernier tableau est expliqué dans les Remarques de la page 29.

Les montants ayant été arrondis, il peut arriver qu'en les additionnant, on n'obtienne pas les totaux indiqués. Cette règle s'applique aux tableaux des sections II et III mais non aux tableaux de la section I—Statistique des recettes fiscales.

Un astérisque (\*) signifie que le groupe était trop petit pour donner lieu à un échantillonnage satisfaisant. Les données ont donc été omises. Ce symbole n'est utilisé que dans les tableaux de la section II—Statistique de l'impôt sur le revenu de particuliers.

La lettre (g) signifie qu'on a groupé les données ailleurs afin de ne pas révéler l'identité des contribuables en cause. Ce symbole n'est utilisé que dans les tableaux de la section III—Statistique des corporations.

# CONTENTS

	PAGE
INTERPRETATION OF TABLES.....	2
INTRODUCTION.....	5
STATISTICS OF GENERAL INTEREST.....	8
SECTION I—1958-59 FISCAL YEAR COLLECTIONS	
Text.....	14
Table 1—Collections 1958-59 Fiscal Year—By Provinces and Taxation Districts.....	16
Historical Table 1—Tax Collections by Provinces.....	18
Historical Table 2—Annual Collections and Costs.....	20
SECTION II—INDIVIDUAL INCOME TAX STATISTICS—1957 TAXATION YEAR	
Text.....	23
Table 1—General Statement—Provinces and Canada.....	31
Table 2—Distribution by Income Classes.....	32
Table 3—Distribution by Occupational Classes.....	41
Table 4—Distribution by Cities or Place of Residence.....	46
Table 5—Distribution by Counties or Census Divisions and Selected Localities.....	60
Table 6—Income Distribution by Marital Status and Dependants.....	68
Table 7—Distribution by Income Classes—Provinces.....	70
Table 8—Distribution by Occupational Classes—Provinces.....	74
Table 9—Distribution of Gross and Net Income with Related Capital Cost Allowance claimed for Provinces and Canada.....	78
Table 10—Income Distribution by Occupational Classes.....	80
Table 10A—Distribution of Non-Taxable Returns by Occupation and Income.....	84
Historical Table 1—Yearly Record of All Taxpayers.....	85
Historical Table 2—Distribution of All Taxpayers by Income Classes.....	86
SECTION III—CORPORATION STATISTICS—1957 TAXATION YEAR	
Text.....	88
Table 1—General Statement of All Corporations Tabulated.....	98
Table 2—Distribution of Active Taxable Companies by Industrial Classes.....	99
Table 3—Distribution of Active Taxable Profit Companies by Provinces.....	103
Table 3A—Distribution of Taxable Co-operative Profit Companies by Provinces.....	103
Table 4—Distribution of Fully Tabulated Companies by Industrial Classes.....	104
Table 5—Distribution of Fully Tabulated Companies by Size of Total Assets.....	138
Table 5A—Distribution of Fully Tabulated Manufacturing Companies by Size of Total Assets.....	140
Table 6—Distribution of Fully Tabulated Profit Companies by Income Classes.....	142
Table 7—Distribution of Taxable Corporate Income by Jurisdictions and Industrial Divisions.....	144
Historical Tables 1 and 1A—Yearly Record of All Taxable Corporations.....	145





## INTRODUCTION

This publication is the fourteenth annual volume of "Taxation Statistics". The statistics presented herein comprise three sections in which are analysed Collections, Individual Income Tax and Corporation Income Tax respectively. Some of the most interesting figures emerging from the analysis of individuals and corporations are shown in condensed tables with the basic data expressed in averages and percentages. These Statistics of General Interest appear in the pages immediately following this introduction. Historical tables relating to each of the three sections appear at the end of the respective sections. When studying the various tables throughout this book, reference should be made to the notes on Page 2 entitled "Interpretation of Tables" and also to the pages of text at the beginning of each section.

In Section II the income distribution of taxpayers by occupational classes (Table 10) has been supplemented by a similar distribution for non-taxable persons (Table 10A).

The analysis of corporation statistics in Section III has been produced by means of a high-speed computer, with the exception of Table 7. This is a new table in which the taxable income of corporations is distributed by provinces or other jurisdictions in which the income is earned. This table differs from the other corporation tables in that it is based on an analysis of all corporation tax returns filed for the taxation year 1957 whereas the preceding corporation tables are based on a stratified sample. The results may be studied by comparing the taxable income in this table with that shown in Table 1.

The analysis of income tax returns in Sections II and III cannot be directly related to the collections of taxes during a fiscal year as presented in Section I. Although a relationship must exist between taxes collected and the declaration of tax liability by taxpayers, the two are not identical quantities and are not reported through the same channels. For example, collections during the fiscal year ended March 31, 1959 included payments on account of taxes for 1959, 1958, 1957 and earlier taxation years.

J. GEAR McENTYRE,  
Deputy Minister of  
National Revenue for Taxation,  
Department of National Revenue.

## AVANT-PROPOS

Le présent ouvrage constitue le quatorzième volume annuel de la Statistique fiscale. La statistique offerte ici se divise en trois sections où sont analysés respectivement les recettes fiscales, l'impôt sur le revenu de particuliers et l'impôt sur le revenu de corporations. Certains tableaux récapitulent quelques-uns des chiffres les plus intéressants qui se dégagent de l'analyse des déclarations de particuliers et de corporations; les données fondamentales y sont exprimées sous forme de moyennes et de pourcentages. Cette statistique d'intérêt général se trouve dans les pages qui suivent immédiatement l'avant-propos. Des tableaux historiques portant sur chacune des trois sections sont donnés à la fin de chaque section. En étudiant les différents tableaux du livre, il convient de consulter les remarques de la page 2 intitulées "Interprétation des tableaux" ainsi que la matière à lire au début de chaque section.

Dans la section II, la répartition des contribuables par catégorie de revenu et par catégorie d'occupation (Tableau 10) a été complétée par un tableau analogue pour les non imposables (Tableau 10A).

Dans la section III, la statistique des corporations a été analysée au moyen d'un appareil calculeur rapide sauf dans le cas du Tableau 7. Celui-ci est un nouveau tableau dans lequel le revenu imposable des corporations est réparti par province ou autre territoire d'acquisition du revenu. Ce tableau diffère des autres tableaux concernant les corporations en ce qu'il se fonde sur l'analyse de toutes les déclarations d'impôt produites par des corporations pour l'année d'imposition 1957 alors que ceux qui le précèdent se fondent sur un échantillon stratifié. La comparaison entre le revenu imposable indiqué dans ce tableau et le revenu imposable indiqué dans le Tableau 1 permet d'étudier les résultats.

Aucun rapport direct n'est possible entre l'analyse des déclarations d'impôt sur le revenu figurant aux Sections II et III et les recettes fiscales des années financières indiquées à la Section I. Malgré le rapport certain qui existe entre les impôts perçus et les impôts dont les contribuables se reconnaissent redevables dans les déclarations, les résultats ne correspondent pas et ne s'obtiennent pas par les mêmes moyens. Par exemple, les recettes fiscales de l'année financière se terminant le 31 mars 1959 comprennent des paiements à valoir sur les impôts des années d'imposition 1959, 1958, 1957 et antérieures.

J. GEAR McENTYRE  
Sous-ministre du  
Revenu national (Impôt)  
Ministère du Revenu national



*Statistics of General Interest*

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*Statistique d'intérêt général*



# Statistics of General Interest

## Canadian Taxpayers By Income—1957

INCOME CLASS		NUMBER	INCOME			TAX		
			Total INCOME (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative	Total Tax (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative
Under \$	1,000.....	34,082	\$ 20.9	0.13%	0.13%	\$ 1.2	0.08%	0.08%
\$ 1,000 under	1,100.....	5,836	6.1	0.04	0.17	0.3	0.02	0.10
1,100 under	1,200.....	65,065	74.8	0.48	0.65	0.7	0.05	0.15
1,200 under	1,300.....	71,927	89.5	0.57	1.22	1.7	0.12	0.27
1,300 under	1,400.....	73,397	98.6	0.63	1.85	2.6	0.18	0.45
1,400 under	1,500.....	70,789	102.3	0.66	2.51	3.6	0.25	0.70
1,500 under	1,600.....	73,647	113.9	0.73	3.24	4.6	0.33	1.03
1,600 under	1,700.....	76,692	126.1	0.81	4.05	5.5	0.39	1.42
1,700 under	1,800.....	78,258	136.6	0.87	4.92	6.5	0.46	1.88
1,800 under	1,900.....	79,221	146.1	0.93	5.85	7.7	0.54	2.42
1,900 under	2,000.....	79,205	154.1	0.99	6.84	8.7	0.62	3.04
2,000 under	2,100.....	79,488	162.7	1.04	7.88	9.7	0.69	3.73
2,100 under	2,200.....	87,185	187.0	1.20	9.08	10.7	0.76	4.49
2,200 under	2,300.....	89,834	201.8	1.29	10.37	11.8	0.83	5.32
2,300 under	2,400.....	92,338	216.5	1.39	11.76	12.8	0.90	6.22
2,400 under	2,500.....	96,892	236.9	1.52	13.28	13.7	0.97	7.19
2,500 under	2,600.....	96,399	245.4	1.57	14.85	14.2	1.00	8.19
2,600 under	2,700.....	105,340	278.5	1.78	16.63	15.8	1.12	9.31
2,700 under	2,800.....	105,505	289.6	1.85	18.48	16.3	1.15	10.46
2,800 under	2,900.....	114,117	324.8	2.08	20.56	18.3	1.29	11.75
2,900 under	3,000.....	108,736	320.3	2.05	22.61	18.7	1.32	13.07
3,000 under	3,100.....	111,954	340.9	2.18	24.79	19.8	1.40	14.47
3,100 under	3,200.....	114,429	359.8	2.30	27.09	21.3	1.51	15.98
3,200 under	3,300.....	108,215	351.1	2.25	29.34	21.1	1.49	17.47
3,300 under	3,400.....	111,473	372.9	2.39	31.73	22.6	1.60	19.07
3,400 under	3,500.....	107,944	371.8	2.38	34.11	23.2	1.64	20.71
3,500 under	3,600.....	104,741	371.2	2.38	36.49	23.5	1.66	22.37
3,600 under	3,700.....	100,445	366.1	2.34	38.83	24.0	1.70	24.07
3,700 under	3,800.....	102,470	383.8	2.46	41.29	25.2	1.78	25.85
3,800 under	3,900.....	95,174	365.9	2.34	43.63	24.8	1.75	27.60
3,900 under	4,000.....	95,216	375.6	2.40	46.03	25.9	1.83	29.43
4,000 under	4,100.....	86,541	350.0	2.24	48.27	24.9	1.76	31.19
4,100 under	4,200.....	82,537	342.1	2.19	50.46	24.9	1.76	32.95
4,200 under	4,300.....	75,957	322.4	2.06	52.52	24.0	1.70	34.65
4,300 under	4,400.....	69,946	303.9	1.94	54.46	23.3	1.65	36.30
4,400 under	4,500.....	63,574	282.5	1.81	56.27	21.7	1.53	37.83
4,500 under	4,600.....	61,569	279.8	1.79	58.06	22.0	1.55	39.38
4,600 under	4,700.....	56,563	262.7	1.68	59.74	21.1	1.49	40.87
4,700 under	4,800.....	52,306	248.2	1.59	61.33	20.3	1.44	42.31
4,800 under	4,900.....	47,568	230.4	1.47	62.80	19.3	1.36	43.67
4,900 under	5,000.....	43,444	214.8	1.37	64.17	18.0	1.27	44.94
5,000 under	6,000.....	303,483	1,648.4	10.55	74.72	149.5	10.56	55.50
6,000 under	7,000.....	147,899	950.4	6.08	80.80	95.4	6.74	62.24
7,000 under	8,000.....	75,870	565.0	3.62	84.42	62.0	4.38	66.62
8,000 under	9,000.....	45,391	383.5	2.45	86.87	45.2	3.19	69.81
9,000 under	10,000.....	27,633	261.0	1.67	88.54	33.0	2.33	72.14
10,000 under	15,000.....	58,996	704.9	4.51	93.05	104.6	7.39	79.53
15,000 under	20,000.....	19,715	337.2	2.16	95.21	65.8	4.65	84.18
20,000 under	25,000.....	8,132	180.5	1.15	96.36	41.8	2.96	87.14
25,000 under	50,000.....	10,672	351.8	2.25	98.61	99.0	7.00	94.14
50,000 under	100,000.....	2,202	145.6	0.93	99.54	52.0	3.68	97.82
100,000 and over.....		453	71.9	0.46	100.00%	30.8	2.18	100.00%
Grand Total.....		4,076,465	\$15,628.6	100.00%	.....	\$1,415.1	100.00%	.....

NOTE: For further information see Section II, page 32.

# Statistics of General Interest

## Canadian Taxpayers By Occupation—1957

OCCUPATION (Arranged in Order of Average Income)	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Consulting Engineers and Architects	2,029	\$14,581	\$ 29.6	0.19%	\$ 3,616	\$ 7.3	0.52%
Medical Doctors and Surgeons....	11,755	13,978	164.3	1.05	2,905	34.2	2.42
Lawyers and Notaries.....	6,110	13,244	80.9	0.52	2,955	18.1	1.28
Accountants.....	3,184	10,879	34.6	0.22	2,110	6.7	0.47
Dentists.....	3,756	10,234	38.4	0.25	1,690	6.3	0.45
Investors.....	85,664	6,233	534.0	3.42	928	79.5	5.62
Other Professionals.....	7,973	5,711	45.5	0.29	718	5.7	0.40
Salesmen.....	49,368	5,354	264.3	1.69	587	29.0	2.05
Business Proprietors.....	188,724	5,238	988.6	6.33	634	119.6	8.45
Unclassified.....	5,904	4,577	27.0	0.17	477	2.8	0.20
Fishermen.....	3,662	3,754	13.8	0.09	308	1.1	0.08
Farmers.....	53,504	3,739	200.1	1.28	266	14.2	1.00
Employees.....	3,632,065	3,617	13,137.7	84.06	299	1,086.3	76.76
Estates.....	2,246	3,546	8.0	0.05	250	0.6	0.04
Pensioners.....	17,270	3,138	54.2	0.35	184	3.2	0.23
Nurses.....	3,251	2,335	7.6	0.04	153	0.5	0.03
Grand Total.....	4,076,465	\$ 3,834	\$15,628.6	100.00%	\$ 347	\$ 1,415.1	100.00%
Business Proprietors Sub-Divided as follows:							
Finance.....	8,292	\$ 8,846	\$ 73.3	0.47%	\$ 1,700	\$ 14.1	1.00%
Wholesale Trade.....	6,127	7,825	48.0	0.31	1,318	8.1	0.57
Manufacturing.....	13,707	5,669	77.7	0.50	713	9.8	0.69
Unclassified.....	2,096	5,450	11.4	0.07	763	1.6	0.11
Construction.....	27,697	5,262	145.7	0.93	628	17.4	1.23
Forestry.....	2,582	5,253	13.6	0.09	637	1.6	0.11
Retail Trade.....	72,189	5,234	377.9	2.42	588	42.5	3.00
Service.....	43,282	4,367	189.0	1.21	453	19.6	1.39
Public Utilities.....	12,752	4,075	52.0	0.33	382	4.9	0.35
Total Business Proprietors	188,724	\$ 5,238	\$ 988.6	6.33%	\$ 634	\$ 119.6	8.45%
Employees Sub-Divided as follows:							
Teachers and Professors.....	94,892	\$ 3,698	\$ 350.9	2.25%	\$ 326	\$ 31.0	2.19%
Business Enterprises.....	2,983,158	3,665	10,933.3	69.96	309	922.2	65.17
Municipal Governments.....	110,956 ✓	3,640	403.9	2.58	245	27.1	1.92
Federal Government.....	168,981 ✓	3,624	612.4	3.92	268	45.2	3.19
Provincial Governments.....	125,321 ✓	3,529	442.3	2.83	266	33.3	2.35
Unclassified.....	38,157	2,988	114.0	0.73	213	8.1	0.57
Institutions.....	106,835	2,552	272.6	1.74	176	18.9	1.34
Agricultural Enterprises.....	3,765	2,216	8.3	0.05	122	0.5	0.03
Total Employees.....	3,632,065	\$ 3,617	\$13,137.7	84.06%	\$ 299	\$ 1,086.3	76.76%

NOTE: For further information see Section II, page 41.

## Statistics of General Interest

## Canadian Taxpayers In Cities Having More Than 5,000 Taxpayers — 1957

Cities Arranged Alphabetically and Showing Position in order of Average Income		NUMBER	INCOME			TAX		
PLACE OF RESIDENCE	ORDER		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Albany and Port Albany.....	20	7,058	\$ 3,982	\$ 28.1	0.18%	\$ 347	\$ 2.4	0.17%
Barrie.....	56	5,253	3,554	18.7	0.12	335	1.8	0.12
Belleville.....	34	7,449	3,844	28.6	0.18	347	2.6	0.18
Brampton.....	10	5,668	4,111	23.3	0.15	430	2.4	0.17
Brandon.....	64	7,651	3,428	26.2	0.17	265	2.0	0.14
Brantford.....	46	17,378	3,678	63.9	0.41	310	5.4	0.38
Brockville.....	26	6,359	3,912	24.9	0.16	371	2.4	0.17
Calgary.....	9	75,082	4,118	309.2	1.98	437	32.8	2.32
Chatham.....	30	7,778	3,867	30.1	0.19	360	2.8	0.20
Chicoutimi.....	41	6,660	3,729	24.8	0.16	214	1.4	0.10
Cornwall.....	35	13,801	3,815	52.7	0.34	325	4.5	0.32
Drummondville.....	65	5,821	3,346	19.5	0.12	197	1.2	0.08
Edmonton.....	27	95,524	3,876	370.3	2.37	379	36.2	2.56
Fort William and Port Arthur....	36	30,265	3,797	114.9	0.74	343	10.4	0.73
Fredericton.....	51	6,833	3,609	24.7	0.16	298	2.0	0.14
Galt.....	53	9,542	3,576	34.1	0.22	315	3.0	0.21
Granby.....	69	5,935	3,139	18.6	0.12	187	1.1	0.08
Guelph.....	54	12,609	3,572	45.0	0.29	304	3.8	0.27
Halifax.....	47	43,464	3,670	159.5	1.02	312	13.6	0.96
Hamilton.....	12	113,397	4,105	465.5	2.98	409	46.4	3.27
Hull.....	67	15,277	3,302	50.4	0.32	210	3.2	0.23
Kamloops.....	28	5,361	3,872	20.8	0.13	361	1.9	0.14
Kingston.....	40	16,693	3,740	62.4	0.40	339	5.7	0.40
Kitchener and Waterloo.....	37	30,516	3,788	115.6	0.74	359	10.9	0.77
Lethbridge.....	39	10,249	3,751	38.4	0.25	338	3.5	0.24
London.....	50	45,512	3,623	164.9	1.05	321	14.6	1.03
Medicine Hat.....	60	6,594	3,463	22.8	0.15	276	1.8	0.13
Moncton.....	55	11,301	3,571	40.4	0.26	281	3.2	0.22
Montreal.....	21	551,979	3,981	2,197.4	14.06	361	199.1	14.07
Moose Jaw.....	43	9,257	3,700	34.3	0.22	317	2.9	0.21
Nanaimo.....	33	6,307	3,857	24.3	0.16	331	2.1	0.15
New Westminster.....	24	20,905	3,922	82.0	0.52	364	7.6	0.54
Niagara Falls.....	13	16,702	4,060	67.8	0.43	361	6.0	0.42
North Bay.....	29	9,111	3,870	35.3	0.23	339	3.1	0.22
Orillia.....	58	5,411	3,498	18.9	0.12	283	1.5	0.11
Oshawa.....	7	20,151	4,154	83.7	0.54	428	8.6	0.61
Ottawa.....	18	92,037	4,006	368.7	2.36	392	36.1	2.55
Peterborough.....	17	14,603	4,007	58.5	0.37	356	5.2	0.37
Port Colborne.....	16	5,637	4,021	22.7	0.15	332	1.9	0.13
Prince Albert.....	42	5,373	3,712	19.9	0.13	304	1.6	0.12
Prince George.....	19	6,368	3,984	25.4	0.16	397	2.5	0.18
Quebec.....	45	56,042	3,680	206.2	1.32	274	15.4	1.09
Regina.....	32	32,639	3,862	126.1	0.81	393	12.8	0.91
Rouyn and Noranda.....	23	7,667	3,929	30.1	0.19	288	2.2	0.16
St. Catharines.....	4	22,160	4,236	93.9	0.60	423	9.4	0.66
Saint John, New Brunswick.....	59	19,815	3,482	69.0	0.44	269	5.3	0.38
St. John's, Newfoundland.....	48	17,797	3,663	65.2	0.42	326	5.8	0.41
St. Johns, Quebec.....	66	6,644	3,338	22.2	0.14	205	1.4	0.10
St. Thomas.....	49	7,339	3,645	26.8	0.17	281	2.1	0.15
Sarnia.....	2	15,708	4,418	69.4	0.44	433	6.8	0.48
Saskatoon.....	52	25,840	3,589	92.7	0.59	313	8.1	0.57
Sault Ste. Marie.....	1	18,625	4,460	83.1	0.53	447	8.3	0.59
Shawinigan Falls.....	14	8,280	4,049	33.5	0.21	247	2.1	0.14
Sherbrooke.....	63	13,471	3,432	46.2	0.29	230	3.1	0.22
Stratford.....	62	7,356	3,439	25.3	0.16	282	2.1	0.15
Sudbury and Copper Cliff.....	3	35,270	4,279	150.9	0.97	413	14.6	1.03
Sydney and Glace Bay.....	38	13,095	3,774	49.4	0.32	274	3.6	0.25
The Pas and Flin Flon.....	5	5,569	4,210	23.4	0.15	375	2.1	0.15
Timmins, Porcupine, Schumacher.....	57	12,154	3,527	42.9	0.27	271	3.3	0.23
Toronto.....	15	607,534	4,025	2,445.2	15.65	442	268.7	18.98
Trail and Rossland.....	6	6,182	4,181	25.8	0.17	357	2.2	0.16
Trois Rivières.....	31	12,128	3,863	46.8	0.30	254	3.1	0.22
Valleyfield.....	68	6,261	3,301	20.7	0.13	175	1.1	0.08
(1) Vancouver.....	11	219,669	4,106	901.9	5.77	428	94.1	6.65
Victoria.....	25	40,634	3,919	159.2	1.02	355	14.4	1.02
Welland.....	8	10,381	4,137	43.0	0.27	378	3.9	0.28
Windsor.....	22	53,481	3,932	210.3	1.34	341	18.3	1.29
Winnipeg.....	44	139,670	3,689	515.2	3.30	339	47.3	3.34
Woodstock, Ontario.....	61	5,989	3,460	20.7	0.13	278	1.7	0.12
Total of Specified Cities.....		2,816,271	3,935	11,082.3	70.91	378	1,064.5	75.22
All Other Areas and Non-Residents.....		1,260,194	3,608	4,546.3	29.09	278	350.6	24.78
Grand Total.....		4,076,465	\$ 3,834	\$ 15,628.6	100.00%	\$ 347	\$ 1,415.1	100.00%

NOTE: For further information see Section II, page 46.

(1) Includes West Vancouver.



# Statistics of General Interest

## Active Taxable Companies Reporting a Profit by Industrial Division—1957

INDUSTRIAL DIVISION	NUMBER	CURRENT YEAR PROFIT			TAX (Including Old Age Security Tax)		
		Average Profit	Total Profit (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Agriculture, Forestry and Fishing.....	792	\$ 13,383	\$ 10.6	0.33%	\$ 3,535	\$ 2.8	0.25%
Mining.....	616	261,201	160.9	5.13	102,110	62.9	5.54
Manufacturing.....	11,263	137,459	1,548.2	49.39	51,887	584.4	51.47
Construction.....	5,485	29,212	160.8	5.11	9,136	50.1	4.41
Transportation.....	2,639	84,350	222.6	7.10	32,285	85.2	7.50
Public Utilities.....	198	326,767	64.7	2.06	127,777	25.3	2.23
Wholesale Trade.....	8,420	34,762	292.7	9.34	11,603	97.7	8.60
Retail Trade.....	9,147	24,937	228.1	7.28	8,648	79.1	6.97
Finance.....	8,095	44,459	359.9	11.48	15,169	122.8	10.81
Service.....	5,123	17,002	87.1	2.78	4,919	25.2	2.22
Total.....	51,778	\$ 60,533	\$ 3,134.8	100.00%	\$ 21,930	\$ 1,135.5	100.00%
Manufacturing Sub-Divided as follows:							
Foods and Beverages.....	1,216	\$ 182,401	\$ 221.8	7.08%	\$ 71,957	\$ 87.5	7.71%
Tobacco Products.....	21	1,409,523	29.6	0.95	542,857	11.4	1.00
Rubber Products.....	40	547,500	21.9	0.70	212,500	8.5	0.75
Leather Products.....	359	27,019	9.7	0.31	75,208	2.7	0.24
Textile Products.....	414	86,956	36.0	1.15	29,951	12.4	1.09
Clothing.....	1,343	20,179	27.1	0.87	5,510	7.4	0.65
Wood Products.....	1,452	38,223	55.5	1.77	13,430	19.5	1.72
Paper Products.....	336	654,166	219.8	7.01	256,250	86.1	7.58
Printing and Publishing.....	1,111	50,495	56.1	1.79	18,002	20.0	1.76
Iron and Steel Products.....	1,732	186,316	322.7	10.30	69,976	121.2	10.67
Transportation Equipment.....	714	206,722	147.6	4.71	77,731	55.6	4.90
Non-Ferrous Metal Products.....	408	51,225	20.9	0.67	17,157	7.0	0.62
Electrical Equipment.....	309	234,627	72.5	2.31	116,781	27.4	2.41
Non-Metallic Mineral Products.....	457	147,264	67.3	2.15	55,361	25.3	2.23
Petroleum and Coal Products.....	48	2,366,666	113.6	3.62	993,750	47.7	4.20
Chemical Products.....	664	146,837	97.5	3.11	53,916	35.8	3.15
Miscellaneous Manufacturing Industries.....	639	43,818	28.0	0.89	14,085	9.0	0.79
Total Manufacturing.....	11,263	\$ 137,459	\$ 1,548.2	49.39%	\$ 51,887	\$ 584.4	51.47%

NOTE: For further information see Section III, page 99.



## *Section I*

**1958-59 Fiscal Year Collections**  
**Recettes de l'année financière 1958-1959**



## SECTION I

### COLLECTION STATISTICS

#### *Collections of the Taxation Division of the Department of National Revenue*

**Table 1—Collections 1958-59 Fiscal Year**—The Income Tax Act levies several different taxes on income, and these, together with collections under the Dominion Succession Duty Act and the Estate Tax Act are shown by District Taxation Offices for the 1958-59 fiscal year. Refunds of taxes are deducted from collections. Collections reported for the Kitchener District Taxation Office include Grey and Dufferin counties which were formerly administered by the Toronto District Taxation Office. A brief description of the various taxes levied follows:

**GENERAL INCOME TAX ON INDIVIDUALS**—Under Section 2 of the Act an income tax is levied upon the taxable income of persons resident in Canada at any time during a taxation year. The tax on individuals is levied at rates set forth in Section 32 of the Act. The detailed rates for the 1957 taxation year are given in Section II of this report, page 30. The collections under this heading have been subdivided to show the amounts collected by direct payments and amounts collected by deductions at the source.

Amounts shown as direct payments include collections of Gift Tax. Gift Tax is levied under Part IV of the Act at rates ranging from 10% to 28%.

**GENERAL INCOME TAX ON CORPORATIONS**—This is levied under Section 2 of the Act at rates set forth in Section 39. The detailed rates for the 1957 taxation year are given in Section III of this report, page 90. Under Section 105 of the Act, corporations may elect to pay tax on their undistributed income, the rate in effect in 1958 being 15%. Collections of this tax are included with the General Income Tax on Corporations.

**OLD AGE SECURITY TAX**—Under Section 10 of the Old Age Security Act, a tax of 2% of taxable income or sixty dollars, whichever was the lesser, was levied on individuals for 1958, and 2% on the taxable income of corporations other than non-resident-owned investment corporations. In this table, collections of Old Age Security Tax are included with income tax.

**NON-RESIDENT TAX**—Under Section 106 of the Act taxes at rates varying from 5% to 15% in respect of certain types of income from Canada are levied on non-residents of Canada.

**SUCCESSION DUTIES AND ESTATE TAX**—Under the Dominion Succession Duty Act all estates with an aggregate net value in excess of \$50,000 are subject to duty at varying rates. The Estate Tax Act became effective January 1, 1959 and it is possible that collections in the last quarter of the 1958-59 fiscal year may include some tax collected under this Act. The amount of duties collected as shown for Ottawa

### STATISTIQUE DES RECETTES FISCALES

#### *Impôts perçus par la Division de l'Impôt du ministère du Revenu national*

**Tableau 1—Recettes, année financière 1958-1959**—La Loi de l'impôt sur le revenu établit plusieurs impôts différents sur le revenu; ceux-ci, ainsi que les recettes encaissées en vertu de la Loi fédérale sur les droits successoraux et en vertu de la Loi de l'impôt sur les biens transmis par décès, sont indiqués par bureau de district d'impôt pour l'année financière 1958-1959. Les remboursements d'impôt sont déduits des recettes. Les recettes du bureau de district de Kitchener comprennent les montants perçus dans les comtés de Grey et de Dufferin qui auparavant relevaient du bureau d'impôt du district de Toronto. Voici un exposé sommaire des différents impôts perçus:

**IMPÔT GÉNÉRAL SUR LE REVENU DE PARTICULIERS**—En vertu de l'article 2 de la loi, un impôt est établi sur le revenu imposable des personnes qui résident au Canada à quelque époque dans une année d'imposition. L'impôt sur les particuliers est perçu selon les taux énoncés à l'article 32 de la loi. Le détail des taux pour l'année d'imposition 1957 se trouve à la section II du présent ouvrage, en page 30. On a subdivisé les recettes figurant sous ce poste de façon à indiquer les versements directs et les déductions d'impôt à la source.

Les versements directs comprennent l'impôt sur les dons. Cet impôt est établi en vertu de la Partie IV de la loi, et varie entre 10 et 28 p. 100.

**IMPÔT GÉNÉRAL SUR LE REVENU DE CORPORATIONS**—Établi en vertu de l'article 2 de la loi, aux taux énoncés à l'article 39. Le détail des taux pour l'année d'imposition 1957 se trouve à la section III du présent ouvrage, en page 90. En vertu de l'article 105 de la loi, une corporation peut choisir de payer l'impôt sur son revenu non distribué; le taux en vigueur pour 1958 est de 15 p. 100. Les recettes au titre de cet impôt sont comprises dans l'impôt général sur le revenu de corporations.

**IMPÔT DE SÉCURITÉ DE LA VIEILLESSE**—En vertu de l'article 10 de la Loi sur la sécurité de la vieillesse, un impôt équivalant à 2 p. 100 du revenu imposable ou soixante dollars, selon le moindre des deux, était exigé des particuliers pour 1958, de même que 2 p. 100 sur le revenu imposable des corporations autres que les corporations de placement possédées par des non-résidents. Dans ce tableau, les recettes au titre de l'impôt de sécurité de la vieillesse sont comprises dans l'impôt sur le revenu.

**IMPÔT DE NON-RÉSIDENTS**—En vertu de l'article 106 de la loi, il est exigé des non-résidents du Canada des impôts variant de 5 à 15 p. 100 sur certains genres de revenus de provenance canadienne.

**DROITS SUCCESSORAUX ET IMPÔT SUR LES BIENS TRANSMIS PAR DÉCÈS**—D'après la Loi fédérale sur les droits successoraux, toutes les successions dont la valeur nette globale dépasse \$50,000 sont imposables suivant différents taux. Comme la Loi de l'impôt sur les biens transmis par décès est entrée en vigueur le 1<sup>er</sup> janvier 1959, il se peut que les recettes du dernier trimestre de l'année financière 1958-1959 comprennent des montants perçus en vertu de cette dernière loi. Le montant des droits

District includes collections on all foreign estates regardless of the district in which the return was filed. Of this amount, approximately \$7,600,000 is attributed to foreign estates.

#### **Historical Table 1—Tax Collections by Provinces—**

Total collections and those of individual and corporation general income tax, non-resident tax and succession duties for the fiscal years 1953 to 1959 inclusive are shown by Provinces in this table. The provincial allocation of collections is based upon the location of the District Office in which the revenue was collected. Edmonton, Ottawa, and Charlottetown are District Offices whose administrative area is not confined to one province.

#### **Historical Table 2—Annual Collections and Costs—**

In this table are shown the annual collections of the Taxation Division. The columns headed "Individual Income Tax", "Corporation Income Tax" and "Non-Resident Tax" comprise collections under the "Income War Tax Act" enacted in 1917 and under the "Income Tax Act" enacted in 1948. This replaced the Income War Tax Act and was revised and re-enacted effective for the 1953 and subsequent taxation years. Under the heading "Excess Profits Tax" are shown collections under the "Business Profits War Tax Act" enacted during World War I and under the "Excess Profits Tax Act" enacted during World War II. The figures from 1941 to 1952 inclusive relate solely to the latter Act. The heading "Succession Duties and Estate Tax" refers to collections under "The Dominion Succession Duty Act" enacted 1941 and under the "Estate Tax Act" enacted 1958.

The cost of collecting the total annual revenues is also shown in this table. These costs include salaries, printing, travelling expenses, stationery, supplies, etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings.

perçus dans le district d'Ottawa comprend les droits provenant de toutes les successions étrangères, quel que soit le district où la déclaration a été produite. De ce montant, quelque \$7,600,000 sont attribués aux successions étrangères.

**Tableau historique 1—Recettes fiscales par province**—Ce tableau donne par province pour les années financières 1953 à 1959 inclusivement le total des recettes fiscales et des recettes attribuables à l'impôt général sur le revenu de particuliers, à l'impôt général sur le revenu de corporations, à l'impôt de non-résidents et aux droits successoraux. La répartition des recettes par province se fonde sur la situation géographique du bureau de district qui les a encaissées. Les bureaux de district d'Ottawa, d'Edmonton et de Charlottetown administrent des territoires dépassant les limites d'une province.

**Tableau historique 2—Recettes et frais par année**—Ce tableau indique les sommes perçues chaque année par la Division de l'Impôt. Les colonnes intitulées "Impôt sur le revenu de particuliers", "Impôt sur le revenu de corporations" et "Impôt de non-résidents" comprennent les recettes perçues en vertu de la "Loi de l'impôt de guerre sur le revenu" édictée en 1917 et en vertu de la "Loi de l'impôt sur le revenu" édictée en 1948. Cette dernière, qui avait remplacé la Loi de l'impôt de guerre sur le revenu, a été refondue et édictée de nouveau pour les années d'imposition 1953 et suivantes. Sous le titre "Impôt sur les surplus de bénéfices" sont inscrites les recettes encaissées en vertu de la "Loi taxant les profits d'affaires pour la guerre", édictée pendant la première guerre mondiale et en vertu de la "Loi sur la taxation des surplus de bénéfices", édictée pendant la seconde guerre mondiale. Les chiffres de 1941 à 1952 inclusivement se rapportent tous à cette dernière loi. Le titre "Droits successoraux et Impôt sur les biens transmis par décès" s'entend des recettes perçues en vertu de la "Loi fédérale sur les droits successoraux" édictée en 1941 et en vertu de la "Loi de l'impôt sur les biens transmis par décès" édictée en 1958.

Le tableau donne aussi les frais annuels de perception, notamment les traitements, impressions, frais de voyage, papeterie, fournitures, etc. mais non la location d'immeubles ni la valeur locative des locaux occupés dans les immeubles du gouvernement.



**TABLE 1**  
**COLLECTIONS 1958-59 FISCAL YEAR**  
**By Provinces and Taxation Districts**

Province and District Taxation Office	General Income Tax and Old Age Security Tax			
	Individuals		Total	Corporations
	Direct Payments	Tax Deductions at Source		
	\$	\$	\$	\$
<b>Newfoundland:</b>				
St. John's District.....	3,705,833.30	7,867,457.39	11,573,290.69	9,138,486.51
<b>Prince Edward Island:</b>				
Charlottetown District.....	824,879.59	676,845.80	1,501,725.39	1,253,321.09
<b>Nova Scotia:</b>				
Sydney District.....	1,361,469.25	2,820,487.81	4,181,957.06	940,352.68
Halifax District.....	7,677,548.14	10,574,995.11	18,252,543.25	14,048,606.99
Total.....	9,039,017.39	13,395,482.92	22,434,500.31	14,988,959.67
<b>New Brunswick:</b>				
Saint John District.....	5,816,481.27	10,971,812.93	16,788,294.20	11,131,688.41
<b>Quebec:</b>				
Quebec District.....	17,503,349.06	14,620,532.11	32,123,881.17	24,714,644.60
Sherbrooke District.....	4,067,886.74	3,590,273.65	7,658,160.39	5,012,379.78
Montreal District.....	81,988,763.45	198,515,196.32	280,503,959.77	283,482,367.26
Rouyn District.....	1,872,800.98	2,108,962.61	3,981,763.59	2,968,505.62
Total.....	105,432,800.23	218,834,964.69	324,267,764.92	316,177,897.26
<b>Ontario:</b>				
Ottawa District.....	19,034,007.43	92,221,107.80	111,255,115.23	22,101,456.73
Kingston District.....	3,456,819.39	5,876,058.59	9,332,877.98	3,153,560.02
Belleville District.....	5,539,364.81	6,898,343.87	12,437,708.68	4,720,254.86
Toronto District.....	94,277,818.56	288,768,635.65	383,046,454.21	310,256,958.54
Hamilton District.....	16,855,801.72	43,051,464.47	59,907,266.19	52,864,787.13
St. Catharines District.....	6,532,693.33	18,253,224.07	24,785,917.40	19,024,452.58
Kitchener District.....	10,939,222.51	18,351,740.69	29,290,963.20	14,917,849.78
London District.....	14,468,482.08	33,540,112.00	48,008,594.08	55,862,474.42
Windsor District.....	5,980,163.53	15,899,491.11	21,879,654.64	21,204,738.52
Sudbury District.....	9,351,016.41	29,331,237.86	38,682,254.27	9,575,444.66
Fort William District.....	4,216,138.66	11,207,031.80	15,423,170.46	5,492,686.10
Total.....	190,651,528.43	563,398,447.91	754,049,976.34	519,174,663.34
<b>Manitoba:</b>				
Winnipeg District.....	18,721,540.55	53,014,892.16	71,736,432.71	45,979,641.53
<b>Saskatchewan:</b>				
Regina District.....	11,005,653.78	14,010,808.48	25,016,462.26	9,086,642.48
Saskatoon District.....	7,894,304.52	6,956,644.23	14,850,948.75	4,658,281.74
Total.....	18,899,958.30	20,967,452.71	39,867,411.01	13,744,924.22
<b>Alberta:</b>				
Calgary District.....	19,563,600.84	33,939,284.25	53,502,885.09	34,605,502.97
Edmonton District.....	14,777,086.64	32,743,795.71	47,520,882.35	23,838,094.25
Total.....	34,340,687.48	66,683,079.96	101,023,767.44	58,443,597.22
<b>British Columbia:</b>				
Penticton District.....	4,230,503.78	4,821,846.99	9,052,350.77	2,866,412.29
Vancouver District.....	36,013,352.00	88,008,220.83	124,021,572.83	78,600,756.23
Victoria District.....	7,977,755.97	13,609,878.82	21,587,634.79	4,072,278.63
Total.....	48,221,611.75	106,439,946.64	154,661,558.39	85,539,447.15
<b>Yukon:</b>				
Whitehorse District.....	296,688.58	1,647,904.02	1,944,592.60	305,537.32
<b>Canada.....</b>	<b>435,951,026.87</b>	<b>1,063,898,287.13</b>	<b>1,499,849,314.00</b>	<b>1,075,878,163.72</b>



**TABLE 1—(Concluded)**  
**COLLECTIONS 1958-59 FISCAL YEAR**  
**By Provinces and Taxation Districts**

Province and District Taxation Office	Non-Resident Tax	Total Income Tax Act	Dominion Succession Duty Act and Estate Tax Act	Grand Total
	\$	\$	\$	\$
<b>Newfoundland:</b>				
St. John's District.....	215,918.81	20,927,696.01	292,675.72	21,220,371.73
<b>Prince Edward Island:</b>				
Charlottetown District.....	83,602.20	2,838,648.68	345,934.26	3,184,582.94
<b>Nova Scotia:</b>				
Sydney District.....	16,619.72	5,138,929.46	76,564.50	5,215,493.96
Halifax District.....	335,077.85	32,636,228.09	2,239,354.11	34,875,582.20
Total.....	351,697.57	37,775,157.55	2,315,918.61	40,091,076.16
<b>New Brunswick:</b>				
Saint John District.....	175,811.63	28,095,794.24	6,571,297.75	34,667,091.99
<b>Quebec:</b>				
Quebec District.....	557,825.61	57,396,351.38	1,054,950.59	58,451,301.97
Sherbrooke District.....	143,556.88	12,814,097.05	1,297,909.62	14,112,006.67
Montreal District.....	24,632,111.02	588,618,438.05	11,955,896.66	600,574,334.71
Rouyn District.....	5,713.32	6,955,982.53	40,781.79	6,996,764.32
Total.....	25,339,206.83	665,784,869.01	14,349,538.66	680,134,407.67
<b>Ontario:</b>				
Ottawa District.....	3,514,468.68	136,871,040.64	10,331,662.23	147,202,702.87
Kingston District.....	239,352.88	12,725,790.88	672,017.83	13,397,808.71
Belleville District.....	217,864.09	17,375,827.63	729,108.29	18,104,935.92
Toronto District.....	14,823,514.51	708,126,927.26	12,808,393.31	720,935,320.57
Hamilton District.....	1,279,831.20	114,051,884.52	2,124,386.97	116,176,271.49
St. Catharines District.....	1,478,764.43	45,289,134.41	595,843.51	45,884,977.92
Kitchener District.....	411,475.53	44,620,288.51	953,383.89	45,573,672.40
London District.....	3,422,144.95	107,293,213.45	1,433,599.22	108,726,812.67
Windsor District.....	1,460,824.46	44,545,217.62	739,561.64	45,284,779.26
Sudbury District.....	245,324.29	48,503,023.22	494,645.10	48,997,668.32
Fort William District.....	225,423.66	21,141,280.22	922,492.22	22,063,772.44
Total.....	27,318,988.68	1,300,543,628.36	31,805,094.21	1,332,348,722.57
<b>Manitoba:</b>				
Winnipeg District.....	2,099,336.33	119,815,410.57	2,370,861.14	122,186,271.71
<b>Saskatchewan:</b>				
Regina District.....	468,173.12	34,571,277.86	1,703,118.19	36,274,396.05
Saskatoon District.....	189,196.73	19,698,427.22	657,901.88	20,356,329.10
Total.....	657,369.85	54,269,705.08	2,361,020.07	56,630,725.15
<b>Alberta:</b>				
Calgary District.....	1,104,967.64	89,213,355.70	2,206,410.09	91,419,765.79
Edmonton District.....	472,271.83	71,831,248.43	1,232,698.02	73,063,946.45
Total.....	1,577,239.47	161,044,604.13	3,439,108.11	164,483,712.24
<b>British Columbia:</b>				
Penticton District.....	101,215.19	12,019,978.25	378,409.82	12,398,388.07
Vancouver District.....	3,168,030.89	205,790,359.95	6,238,375.40	212,028,735.35
Victoria District.....	123,802.75	25,783,716.17	2,064,866.49	27,848,582.66
Total.....	3,393,048.83	243,594,054.37	8,681,651.71	252,275,706.08
<b>Yukon:</b>				
Whitehorse District.....	1,071.38	2,251,201.30	2,040.06	2,253,241.36
<b>Canada.....</b>	<b>61,213,291.58</b>	<b>2,636,940,769.30</b>	<b>72,535,140.30</b>	<b>2,709,475,909.60</b>

**HISTORICAL TABLE 1**  
**TAX COLLECTIONS BY PROVINCES**  
**1953 to 1959 Fiscal Years Inclusive**

Province	Total Tax Collections						
	1953	1954	1955	1956	1957	1958	1959
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	25,976,056	23,667,694	24,181,453	25,888,317	28,930,484	24,888,548	21,220,372
Prince Edward Island....	3,305,279	3,028,174	2,481,615	3,130,571	3,880,242	3,878,769	3,184,583
Nova Scotia.....	46,593,471	41,164,738	37,607,624	39,538,043	44,690,590	45,475,365	40,091,076
New Brunswick.....	34,425,033	34,334,163	28,913,994	31,522,822	35,111,075	44,580,893	34,667,092
Quebec.....	698,658,372	674,801,460	640,141,660	627,509,144	761,823,684	763,215,464	680,134,408
Ontario.....	1,242,324,676	1,297,787,761	1,204,268,537	1,250,064,363	1,518,992,041	1,543,903,805	1,332,348,723
Manitoba.....	111,255,398	111,993,299	105,345,383	104,107,626	117,109,465	122,361,275	122,186,272
Saskatchewan.....	48,015,412	58,147,234	53,389,567	39,398,992	44,536,943	54,213,092	56,630,725
Alberta.....	121,442,870	134,548,814	122,273,498	123,613,896	154,264,330	174,542,069	164,483,712
British Columbia.....	259,708,170	236,283,544	235,517,736	254,611,414	305,666,111	287,022,133	252,275,706
Yukon.....	2,255,881	2,284,218	2,844,228	2,553,070	2,238,726	2,120,540	2,253,241
Totals.....	2,593,960,618	2,618,041,099	2,456,965,295	2,501,938,258	3,017,243,691	3,066,201,953	2,709,475,910
Individual General Income Tax Collections <sup>(1)</sup>							
	1953	1954	1955	1956	1957	1958	1959
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	10,397,984	11,681,181	12,331,538	13,235,430	14,250,228	14,628,377	11,573,291
Prince Edward Island....	1,658,995	1,605,453	1,437,912	1,634,968	1,769,329	1,709,762	1,501,725
Nova Scotia.....	21,014,883	20,514,898	20,941,823	21,625,133	23,716,944	25,963,803	22,434,500
New Brunswick.....	17,853,732	19,541,055	16,438,288	17,018,342	19,573,362	19,264,219	16,788,294
Quebec.....	286,595,444	284,079,810	285,873,287	264,863,565	335,464,093	360,711,221	324,267,765
Ontario.....	590,773,744	623,466,371	633,419,353	660,209,785	767,903,705	814,395,061	754,049,976
Manitoba.....	57,335,956	60,340,154	60,897,018	60,250,750	67,631,692	72,961,592	71,736,433
Saskatchewan.....	37,450,544	46,735,840	44,003,728	31,067,714	34,780,601	41,140,179	39,867,411
Alberta.....	74,097,267	81,027,234	79,617,434	79,290,513	95,681,639	107,301,162	101,023,768
British Columbia.....	126,196,995	127,366,015	126,941,030	136,834,172	162,485,191	174,712,816	154,661,558
Yukon.....	1,900,018	1,997,605	2,446,423	2,069,353	2,193,661	2,001,198	1,944,593
Totals.....	1,255,275,562	1,278,355,616	1,284,347,834	1,288,099,725	1,525,450,445	1,634,789,390	1,499,849,314
Corporation General Income Tax Collections <sup>(1)</sup>							
	1953	1954	1955	1956	1957	1958	1959
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	14,534,071	11,291,840	11,083,049	11,878,035	13,652,389	9,492,285	9,138,487
Prince Edward Island....	1,256,215	1,235,733	795,492	825,363	1,884,970	1,918,478	1,253,321
Nova Scotia.....	23,580,703	18,343,857	14,382,751	15,373,102	18,392,590	17,339,502	14,988,960
New Brunswick.....	15,493,922	13,568,858	11,396,845	13,473,937	14,674,906	13,372,434	11,131,689
Quebec.....	387,019,329	365,386,603	326,497,484	318,894,362	370,138,324	365,311,257	316,177,897
Ontario.....	603,809,131	626,734,073	515,130,112	524,813,761	678,591,516	669,364,568	519,174,663
Manitoba.....	50,334,413	48,509,403	41,170,130	39,290,489	44,650,737	45,368,487	45,979,642
Saskatchewan.....	9,413,389	10,274,666	8,252,630	6,840,097	7,606,044	10,709,466	13,744,924
Alberta.....	44,332,857	50,742,725	38,841,294	40,415,261	53,532,482	60,558,552	58,443,597
British Columbia.....	126,876,349	100,498,128	98,704,452	108,825,314	132,512,957	101,978,255	85,539,449
Yukon.....	289,771	200,712	331,584	426,097	—	57,441	305,537
Totals.....	1,276,940,150	1,246,786,598	1,066,585,823	1,081,055,818	1,335,636,915	1,295,470,725	1,075,878,164

<sup>(1)</sup>Includes collections of Old Age Security Tax.

**HISTORICAL TABLE 1—(Concluded)**  
**TAX COLLECTIONS BY PROVINCES**  
**1953 to 1959 Fiscal Years Inclusive**

Province	Non-Resident Tax Collections						
	1953	1954	1955	1956	1957	1958	1959
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	739,498	471,244	524,882	465,040	445,158	423,496	215,919
Prince Edward Island....	266,885	114,684	138,806	112,888	193,579	140,530	83,602
Nova Scotia.....	553,185	291,884	176,936	271,379	353,917	328,145	351,698
New Brunswick.....	130,642	126,571	125,615	132,471	175,492	157,487	175,812
Quebec.....	18,272,994	18,693,347	20,368,781	21,987,690	24,211,946	26,280,344	25,339,207
Ontario.....	28,763,395	28,916,485	34,847,467	37,321,997	43,404,944	29,070,746	27,318,989
Manitoba.....	1,849,103	1,634,580	1,445,856	1,762,768	1,999,159	1,845,619	2,099,336
Saskatchewan.....	151,096	187,819	174,594	203,284	623,552	625,197	657,370
Alberta.....	749,997	877,885	1,094,988	1,017,456	1,515,101	1,711,076	1,577,239
British Columbia.....	2,134,217	2,398,864	2,318,942	2,855,105	3,483,252	3,709,265	3,393,049
Yukon.....	63,365	47,928	46,742	45,611	41,035	42,175	1,071
Totals.....	53,674,377	53,761,291	61,263,609	66,175,689	76,447,135	64,334,080	61,213,292
	Succession Duty and Estate Tax Collections						
	1953	1954	1955	1956	1957	1958	1959
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	304,502	223,429	241,983	309,811	582,710	344,389	292,676
Prince Edward Island....	123,184	72,304	109,405	557,351	32,364	109,999	345,934
Nova Scotia.....	1,444,701	2,014,099	2,106,114	2,268,429	2,227,139	1,843,916	2,315,919
New Brunswick.....	946,737	1,097,680	953,246	898,072	687,315	11,786,753	6,571,298
Quebec.....	6,770,603	6,641,699	7,402,108	21,763,528	32,009,320	10,912,642	14,349,538
Ontario.....	18,978,406	18,670,833	20,871,606	27,718,819	29,091,876	31,073,431	31,805,094
Manitoba.....	1,735,926	1,509,163	1,832,380	2,803,619	2,827,877	2,185,578	2,370,861
Saskatchewan.....	1,000,383	948,909	958,615	1,287,897	1,526,746	1,738,249	2,361,020
Alberta.....	2,262,749	1,900,970	2,719,781	2,890,666	3,535,108	4,971,279	3,439,108
British Columbia.....	4,500,610	6,020,536	7,553,312	6,096,824	7,184,711	6,621,796	8,681,652
Yukon.....	2,728	37,972	19,479	12,010	4,030	19,726	2,040
Totals.....	38,070,529	39,137,594	44,768,029	66,607,026	79,709,196	71,607,758	72,535,140



## HISTORICAL TABLE 2

### ANNUAL COLLECTIONS AND COSTS OF THE TAXATION DIVISION

(All money figures in millions of dollars)

Fiscal Year Ended March 31	Individual Income Tax ( <sup>1</sup> )	Corporation Income Tax ( <sup>1</sup> )	Excess Profits Tax	Non- Resident Tax	Succession Duties and Estate Tax	Total Collections	Total Annual Cost	Percentage Cost of Collection
	\$	\$	\$	\$	\$	\$	\$	\$
1917	—	—	12.5	—	—	12.5	0.1	0.46
1918	—	—	21.3	—	—	21.3	0.1	0.51
1919	8.0	1.4	33.0	—	—	42.4	0.5	1.17
1920	13.2	7.1	44.1	—	—	64.4	1.2	1.78
1921	32.5	13.8	40.8	—	—	87.1	1.9	2.24
1922	39.8	38.9	22.8	—	—	101.5	2.3	2.24
1923	31.7	28.0	13.0	—	—	72.7	2.0	2.80
1924	25.7	28.5	4.8	—	—	59.0	1.9	3.28
1925	25.2	31.1	2.7	—	—	59.0	1.7	2.87
1926	23.8	31.7	1.2	—	—	56.7	1.7	3.04
1927	18.0	29.3	0.7	—	—	48.0	1.7	3.58
1928	23.2	33.3	1.0	—	—	57.5	2.0	3.39
1929	24.8	34.6	0.5	—	—	59.9	2.1	3.55
1930	27.2	41.8	0.2	—	—	69.2	2.1	3.10
1931	26.6	44.4	—	—	—	71.0	2.2	3.03
1932	24.8	36.5	—	—	—	61.3	2.1	3.48
1933	26.0	36.1	—	—	—	62.1	2.0	3.16
1934	29.2	27.4	—	4.8	—	61.4	1.9	3.12
1935	25.2	35.8	—	5.8	—	66.8	2.0	2.95
1936	33.0	42.5	—	7.2	—	82.7	2.1	2.56
1937	35.4	58.0	—	8.9	—	102.3	2.1	2.08
1938	40.4	70.0	—	10.2	—	120.6	2.3	1.87
1939	46.9	85.2	—	9.9	—	142.0	2.4	1.70
1940	45.4	77.9	—	11.1	—	134.4	2.5	1.85
1941	103.5	131.6	24.0	13.0	—	272.1	2.9	1.06
1942	296.1	185.8	135.2	28.3	7.0	652.4	3.8	0.59
1943	534.1	348.0	454.6	28.1	13.3	1,378.1	5.4	0.39
1944	813.4	311.4	468.7	26.9	15.0	1,635.4	8.0	0.49
1945	767.8	276.4	465.8	28.6	17.3	1,555.9	9.9	0.64
1946	691.6	217.8	494.2	28.3	21.4	1,453.3	11.8	0.81
1947	694.5	238.8	448.7	30.1	23.6	1,435.7	13.7	0.96
1948	659.8	364.1	227.0	35.9	30.8	1,317.6	19.6	1.49
1949	762.6	492.0	44.8	43.5	25.5	1,368.4	28.1	2.05
1950	622.0	603.2	1.8	47.5	29.9	1,300.8	28.1	2.16
1951	652.3	799.2	10.1	61.6	33.6	1,556.8	25.2	1.62
1952	975.8	1,132.7	2.4	55.0	38.2	2,204.1	21.9	0.99
1953	1,225.3	1,276.9	—	53.7	38.1	2,594.0	21.8	0.84
1954	1,278.4	1,246.8	—	53.8	39.1	2,618.1	22.9	0.88
1955	1,284.4	1,066.5	—	61.3	44.8	2,457.0	25.7	1.05
1956	1,288.1	1,081.1	—	66.2	66.6	2,502.0	26.1	1.04
1957	1,525.5	1,335.6	—	76.4	79.7	3,017.2	28.4	0.94
1958	1,634.8	1,295.5	—	64.3	71.6	3,066.2	31.2	1.02
1959	1,499.9	1,075.9	—	61.2	72.5	2,709.5	31.8	1.17
Totals.....	17,935.9	14,312.6	2,972.3	921.6	668.0	36,810.4	409.3	1.11

(<sup>1</sup>) Includes collections of Old Age Security Tax for 1952 and subsequent fiscal years.

## *Section II*

**Individual Income Tax Statistics  
1957 Taxation Year**

**Statistique des particuliers  
année d'imposition 1957**





## SECTION II

### INDIVIDUAL INCOME TAX STATISTICS 1957 TAXATION YEAR

#### *Basic Information and Definitions*

**Statistical Sample and Coverage**—This section presents in Tables 1 to 10 an analysis of the tax returns filed by individuals for the 1957 taxation year. The statistics have been compiled from a sample of such returns. Three sample ratios were used, namely 5%, 10% and 100%. The 100% ratio was used for returns reporting Total Income over certain limits. These limits were specified separately for each District Office depending upon the volume of returns received. For T1 Short returns the limit for most District Offices was \$20,000; for T1 General returns the limit ranged from \$15,000 in the largest District Offices to \$5,000 in the smaller offices. Over the specified limits all returns were selected to be analyzed; below these limits 5% of returns were sampled on a random sampling basis (or in certain districts 10% of such returns were included in the sample). In the aggregate, the number of returns analyzed was between 6 and 7 per cent of the total number filed in the normal filing period. Some late-filed returns were omitted in order to make these data available at an early date, with the result that the statistical coverage falls short of being complete by a margin of approximately 3%. The sampling technique greatly speeds up the analysis of the large volume of returns and is believed to be accurate in overall results; in very small groups the same degree of accuracy cannot be expected as in the larger groups.

Members of the armed forces whose income consists largely of service pay and allowances are not required to file returns, due to the fact that their tax is deducted in full at the source, and hence are excluded from these statistics.

**Source of Information**—Information is extracted from T1 returns by statistical units in the various district offices and entered on mark sensing document cards in accordance with a manual of instructions. The statistics are extracted from returns subsequent to their assessment. A portion of the returns are later reassessed and any changes resulting from reassessment are not taken into account in these statistics. The document cards are forwarded to Head Office where they are processed and the final statistics compiled. The source of the various statistical items is given below.

All forms referred to are for the 1957 taxation year. Two types of individual tax return forms were in use. The T1 Short Form was used by individuals whose earned income of any amount was solely from salary, wages or pension and whose investment income, if any, was not over \$2,500. The T1 General was the form prescribed for use by all other individuals including the following: those whose earned income was not derived solely from salary, wages or pension, individuals in business as proprietors or partners, farmers, fishermen, those receiving professional fees, commissions or rents,

### STATISTIQUE DES PARTICULIERS ANNÉE D'IMPOSITION 1957

#### *Renseignements fondamentaux et définitions*

**Échantillon et portée statistiques**—La présente section donne dans les tableaux 1 à 10 l'analyse des déclarations d'impôt produites par les particuliers pour l'année d'imposition 1957. La statistique a été dressée d'après un échantillon de ces déclarations selon trois pourcentages différents soit 5, 10 et 100 pour cent. L'échantillon de 100 p. 100 a été utilisé pour les déclarations qui indiquent un revenu total dépassant certaines limites; celles-ci ont été établies séparément pour chaque bureau de district d'après le nombre de déclarations reçues. Dans le cas des T1 abrégées, la limite est de \$20,000 dans la plupart des bureaux de district. Dans le cas des T1 générales, elle va de \$15,000 dans les bureaux les plus importants à \$5,000 dans les bureaux les moins importants. Toutes les déclarations au-delà des limites ont été prélevées pour analyse; quant aux déclarations en deçà des limites, on en a prélevé 5 p. 100 au hasard (10 p. 100 dans certains districts). Dans l'ensemble, les déclarations analysées constituent de 6 à 7 p. 100 du total des déclarations produites pendant la période normale de production. Comme on a omis certaines déclarations produites en retard afin que la statistique puisse être disponible plus tôt, la portée statistique est donc incomplète, la marge étant d'environ 3 p. 100. L'échantillonnage rend beaucoup plus rapide l'analyse du grand nombre de déclarations produites. On croit qu'il donne des résultats d'ensemble exacts; mais quand il s'agit de très petits groupes, on ne peut espérer en obtenir le même degré d'exactitude qu'on en obtiendrait dans le cas de groupes plus considérables.

Les membres des forces armées dont les revenus se composent surtout de soldes et indemnités militaires ne sont pas tenus de produire de déclarations, leur impôt étant déduit intégralement à la source; leurs revenus n'entrent donc pas dans cette statistique.

**Source de renseignements** — Dans les différents bureaux de district, des sous-sections statistiques extraient les renseignements des déclarations T1 et les portent sur des fiches-documents électrographiques conformément à un manuel d'instructions. La statistique est extraite des déclarations après que la cotisation a été établie. Une partie des déclarations sont cotisées de nouveau plus tard; les changements qui découlent de ces nouvelles cotisations n'entrent pas en ligne de compte dans le calcul de la statistique. Les fiches-documents sont expédiées au bureau principal; là, on les élabore et l'on dresse la statistique définitive. On trouvera ci-après la source de tous les postes statistiques.

Toutes les formules mentionnées concernent l'année d'imposition 1957. Deux genres de déclarations d'impôt sur le revenu des particuliers ont été employées. La formule T1 abrégée servait aux particuliers dont le revenu gagné, quel qu'en fût le montant provenait uniquement de traitement, salaire, ou pension et dont le revenu de placements s'ils en avaient, ne dépassait pas \$2,500. L'emploi de la formule T1 générale était prescrit pour tous les autres particuliers y compris ceux dont le revenu gagné ne provenait pas uniquement de traitement, salaire, ou pension, les particuliers en affaires à titre de propriétaires ou d'associés, les cultivateurs, les pêcheurs, les particuliers touchant des honoraires

individuals with investment income in excess of \$2,500 and those claiming foreign tax credits or capital cost allowance.

**Number of Returns (Item 1)**—This refers to the combined number of T1 General and T1 Short Form returns filed in District Offices for the taxation or calendar year 1957. Final date for filing without penalty was April 30, 1958. No cognizance is taken of second returns filed in amendment of an original. A return is considered "taxable" when the taxpayer's total income less allowable exemptions and deductions is sufficient for a tax to be assessed thereon; otherwise a return is "non-taxable".

**Wages and Salaries (Item 2)**—The amount reported under this heading is the wage or salary income together with the value of free board and lodging and tips, gratuities and casual earnings. Taxable pension income is also included and any amount allocated to an employee under an employee's profit sharing plan. The required information is shown under "Salaries, Wages, Allowances, Bonus, Pension" on the T1 Short Form and on page 2 of the T1 General under "Summary of Income". The figure shown is the income before any pension plan contributions have been deducted.

**Business Income (Item 3)**—The net business income is found on page 4 of the T1 General. The figure is net except in Table 10 where the gross is also shown, the gross being obtained from the taxpayer's own Profit and Loss statement.

**Professional Income (Item 4)**—This has been extracted from page 4 of the T1 General. Professional income is broadly defined as income received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified under Item 2—"Wages and Salaries". The main sources of professional income may be ascertained by examination of the professional occupations in Table 3. Professional income is shown net except in Table 10 where the gross is also shown.

**Commission Income (Item 5)**—The information for this item has been taken from page 4 of the T1 General. Commission income is shown on a net basis except in Table 10 where gross commission is also shown. From commission income, as defined here, the salesman may deduct travelling and other expenses incurred in earning the income. Sales representatives or agents who occupy their own business quarters, charge wages or office rent or expenses, are classified as business proprietors and the resulting net income is classed as "Business Income".

**Farm or Fishing Income (Item 6)**—The net farm or fishing income is found on page 4 of the T1 General. Gross farm or fishing income, also found on page 4, is shown in Table 10.

professionnels, commissions ou loyers, les particuliers touchant un revenu de placements dépassant \$2,500 et les particuliers réclamant le dégrèvement d'impôts étrangers ou l'allocation du coût en capital.

**Nombre de déclarations (Poste 1)**—Signifie le nombre réuni des déclarations T1 générales et T1 abrégées produites dans les bureaux de district pour l'année d'imposition ou l'année civile 1957. La date ultime jusqu'à laquelle on pouvait produire sans encourir de pénalités était le 30 avril 1958. On n'a pas tenu compte des secondes déclarations produites à titre de modification d'une déclaration initiale. On considère comme déclaration "imposable" celle dans laquelle le revenu total du contribuable diminué des exemptions et déductions admissibles est assez élevé pour donner lieu à un impôt; autrement, une déclaration est "non imposable".

**Salaires et traitements (Poste 2)**—Le montant indiqué à ce poste est le revenu de salaire ou traitement augmenté de la valeur de la pension et du logement gratuits, des pourboires, gratifications et gains occasionnels. Sont aussi compris le revenu de pension imposable et les montants attribués à un employé en vertu d'un plan de participation des employés aux bénéfices. Les renseignements nécessaires se trouvent à la rubrique "Traitements, salaires, allocations, sursalaires, pensions" dans la formule T1 abrégée et à la page 2 de la T1 générale sous le titre "Sommaire des revenus". Le montant indiqué est le revenu net diminué de toutes contributions aux régimes de pension.

**Revenu d'entreprises (Poste 3)**—Le revenu net d'entreprise se trouve en page 4 de la T1 générale. Il s'agit du montant net, sauf au tableau 10 qui donne aussi le revenu brut; ce dernier est obtenu de l'état des profits et pertes fourni par le contribuable.

**Revenu de professions libérales (Poste 4)**—A été extrait de la page 4 de la T1 générale. On peut le définir de façon générale comme étant le revenu tiré de l'exercice par un contribuable à son compte, d'une profession libérale dans un but lucratif. Si un membre d'une profession libérale est employé à traitement annuel par une compagnie, un gouvernement ou une institution, sa rémunération relève du poste 2 "Salaires et traitements". On trouvera les principales sources de revenu de professions libérales en examinant les occupations professionnelles au tableau 3. Il s'agit du revenu net, sauf au tableau 10 qui donne aussi le revenu brut.

**Revenu-commissions (Poste 5)**—Les renseignements au sujet de ce poste ont été pris en page 4 de la T1 générale. Il s'agit du revenu net, sauf au tableau 10 qui donne aussi le revenu-commissions brut. Sur le revenu-commissions ainsi défini, le vendeur peut déduire les frais de voyage et autres qu'il a engagés en gagnant le revenu. Les représentants ou agents de vente qui ont leurs propres bureaux, paient des salaires ou des loyers ou autres dépenses de bureau sont classés comme propriétaires d'entreprise; leur revenu net est classé comme "Revenu d'entreprise".

**Revenu d'agriculture ou de pêche (Poste 6)**—Le revenu net d'agriculture ou de pêche se trouve en page 4 de la T1 générale. Le revenu brut d'agriculture ou de pêche, indiqué aussi en page 4, est donné au tableau 10.



**Old Age Pension Income** (Item 7)—This item has been compiled from the amounts declared as “Old Age Security Pension” on the T1 Short Form and on page 2 of the T1 General.

**Other Earned Income** (Item 8)—This includes any other types of earned income not elsewhere classified such as royalties in respect of a work or invention of which the taxpayer is the author or inventor, and directors', executors' and miscellaneous fees. These are found mainly on Page 2 of the T1 General under Summary of Income under the sub-headings “Director's and Executor's Fees” and “Other Income”.

**Earned Income** (Item 9), and **Investment Income** (Item 17)—Earned income as defined in section 32 of the Income Tax Act is reflected in Item 9, with the exception of rental income from real property which from the economic point of view is here classified under the heading “Investment Income” together with all remaining sources of income (Item 17).

**Dividends** (Item 10)—The dividends have been compiled from the amounts declared as dividends on the T1 Short and on Page 3 of the T1 General under the heading of Investment Income after deducting carrying charges and depletion, if any. Oil royalties are treated as dividends; non-taxable dividends are not included.

**Bond and Bank Interest** (Item 11)—This item represents amounts specified as bond interest or bank interest under the heading of Investment Income on page 3 of the T1 General and on the T1 Short. Interest reported on the T1 Short is entered under this heading unless otherwise specified. Interest on “mortgages, notes and other securities” is treated as mortgage interest.

**Rental Income** (Item 12)—The income from real estate rentals is reported on page 4 of the T1 General. The figure is net except in Table 10 where the gross is also shown.

**Mortgage Interest** (Item 13)—Mortgage interest is reported on Page 3 of the T1 General as Investment Income under the sub-heading “Other Interest”. Amounts specified as mortgage interest on the T1 Short are included.

**Annuity Income** (Item 14)—Only the taxable portion of annuity income as specified under Investment Income on page 3 of the T1 General is tabulated. Some annuities are wholly tax exempt and all others are exempt as to the capital element therein. Amounts identified as annuity income under Other Income on the T1 Short are included.

**Revenu de pension de vieillesse** (Poste 7)—A été dressé d'après les montants de “Pension de sécurité de la vieillesse” déclarés dans la T1 abrégée ou en page 2 de la T1 générale.

**Autres revenus gagnés** (Poste 8)—Comprend les autres genres de revenus gagnés qui ne sont pas classés ailleurs, notamment les redevances à l'égard d'un ouvrage ou d'une invention dont le contribuable est l'auteur ou l'inventeur, les jetons de présence d'administrateurs, les honoraires d'exécuteurs testamentaires et autres honoraires divers. On les trouve surtout en page 2 de la T1 générale sous le titre “Sommaire des revenus” aux rubriques “Jetons de présence d'administrateurs et honoraires d'exécuteurs testamentaires” et “Autres revenus”.

**Revenu gagné** (Poste 9) et **Revenu de placements** (Poste 17)—Le revenu gagné, défini à l'article 32 de la Loi de l'impôt sur le revenu, est indiqué au poste 9 à l'exception du revenu de location d'immeubles; pour des considérations d'ordre économique, le revenu de location d'immeubles est classé ici comme “Revenu de placements” de même que toutes les autres sources de revenu. (Poste 17).

**Dividendes** (Poste 10)—La statistique des dividendes a été dressée d'après les dividendes déclarés dans la T1 abrégée et en page 3 de la T1 générale, sous le titre “Revenu de placements” après déduction des frais incidents et de l'épuisement s'il en est. Les redevances pétrolières sont assimilées aux dividendes; les dividendes non imposables n'entrent pas en ligne de compte.

**Intérêt obligataire et bancaire** (Poste 11)—Représente les montants désignés comme intérêt d'obligations ou intérêt de dépôts en banque sous le titre “Revenu de placements” en page 3 de la T1 générale et dans la T1 abrégée. A moins d'indications contraires, l'intérêt déclaré dans la T1 abrégée est inscrit à ce poste. L'intérêt d'“Hypothèques, billets et autres titres” est assimilé à l'intérêt hypothécaire.

**Revenu de location** (Poste 12)—Le revenu de location d'immeubles est déclaré en page 4 de la T1 générale. Il s'agit d'un montant net, sauf au tableau 10 qui donne aussi le revenu brut.

**Intérêt hypothécaire** (Poste 13)—L'intérêt hypothécaire est déclaré en page 3 de la T1 générale comme revenu de placements sous le sous-titre “Autres intérêts”. Ce poste comprend aussi l'intérêt hypothécaire déclaré dans les T1 abrégées.

**Revenu de rentes** (Poste 14)—La statistique donne seulement la fraction imposable du revenu de rentes, ainsi que l'indique la page 3 de la T1 générale sous le titre “Revenu de placements”. Certaines rentes sont entièrement exemptées d'impôt et l'élément capital de toutes les autres est aussi exempt d'impôt. Entrent également en ligne de compte les montants désignés comme revenu de rentes à la rubrique “Autres revenus” dans la T1 abrégée.



**Estate Income** (Item 15)—Income from estates or trust funds, whether paid or accrued, is reported as Other Income on the T1 Short and on Page 3 of the T1 General.

**Other Investment Income** (Item 16)—This includes all amounts declared under the sub-heading "All Other Investment Income" under Investment Income on page 3 of the T1 General. It embraces all types of taxable investment income not otherwise specified, including income from alimony and all royalties other than the types specified in Items 8 and 10 above.

**Personal Exemptions** (Item 19)—This information is taken from the amount shown under this heading on the front page of the T1 Short and on page 2 of the T1 General. It includes the marital exemption, exemption for dependents and exemption claimed on account of age.

**Pension Fund Deductions** (Item 20)—The amount deducted from wages and salaries in respect of contributions to a registered pension or retirement savings plan is shown under this heading. The totals are made up of the amounts specified as "Registered Pension Plan Contributions" on the T1 Short and as "Registered pension and retirement savings plan contributions" on page 2 of the T1 General.

**Standard Deductions** (Item 21)—The Act permits a Standard Deduction of \$100 from income in lieu of detailing specific claims for charitable donations, medical expenses and dues. This item includes only the amount of the Standard Deduction as claimed under the heading "Charitable Donations, Medical Expenses, Dues" on the T1 Short or similar heading on Page 2 of the T1 General.

**Donations, Medical Expenses, Dues** (Item 22)—If it is not to the taxpayer's advantage to claim the Standard Deduction, the taxpayer is entitled to make separate claims for charitable donations, medical expenses and union, professional or like dues. The total amount of such claims has been compiled from the amount reported under the heading "Charitable Donations, Medical Expenses, Dues" on the T1 Short or similar heading on Page 2 of the T1 General, whenever this claim represents the "Total of Allowable Amounts". Charitable donations to a maximum of 10% of net income are an allowable deduction from net income if the claim is supported with receipts. Likewise the Act permits a deduction from income in respect of medical expenses to the extent that they are in excess of 3% of net income. Thus only the amount of expenses which exceeds 3% of income is included in this item. The maximum allowable deduction for medical expenses is \$1,500 for single persons and \$2,000 for married persons, plus \$500 for each dependant up to a total of \$2,000 for such dependants.

**Other Deductions** (Item 23)—This item includes alimony and separation allowance paid out, business losses sustained in prior years, and other deductions

**Revenu de successions** (Poste 15)—Le revenu de successions ou de fonds en fiducie, qu'il soit versé ou accumulé, est déclaré à titre d'"Autres revenus" dans la T1 abrégée et en page 3 de la T1 générale.

**Autres revenus de placements** (Poste 16)—Comprend tous les montants déclarés à la rubrique "Tous autres revenus de placements" dans le "Revenu de placements" en page 3 de la T1 générale. Ce poste comprend tous les genres de revenus de placements imposables non mentionnés ailleurs notamment le revenu de pension alimentaire et toutes les redevances qui ne relèvent pas des postes 8 et 10 ci-haut.

**Exemptions personnelles** (Poste 19)—Ce renseignement est tiré du montant indiqué à ce titre au recto de la T1 abrégée et en page 2 de la T1 générale. Ce poste comprend l'exemption de marié, l'exemption pour personnes à charge, et l'exemption en raison d'âge.

**Déductions pour caisse de pension** (Poste 20)—Sont inclus ici les montants déduits sur les salaires et traitements à l'égard de contributions à un plan enregistré de pension ou d'épargne-retraite. Le total se compose des montants indiqués au poste "Contribution à un plan enregistré de pension" dans la T1 abrégée et à "Contribution à un plan enregistré de pension ou d'épargne-retraite" en page 2 de la T1 générale.

**Déductions uniformes** (Poste 21)—La loi permet d'opérer sur le revenu une déduction uniforme de \$100 au lieu de donner les détails de réclamations distinctes pour dons de charité, frais médicaux et cotisations syndicales. Ce poste comprend seulement le total des déductions uniformes réclamées à la rubrique "Dons de charité, frais médicaux, cotisations" dans la T1 abrégée ou à la rubrique analogue en page 2 de la T1 générale.

**Dons de charité, frais médicaux, cotisations syndicales** (Poste 22)—S'il ne trouve pas avantageux de réclamer la déduction uniforme, le contribuable a le droit de faire des réclamations distinctes aux titres des dons de charité, des frais médicaux et des cotisations syndicales, professionnelles ou assimilées. Le total de ces réclamations a été dressé d'après le montant déclaré à la rubrique "Dons de charité, frais médicaux, cotisations" dans la T1 abrégée ou à la rubrique analogue en page 2 de la T1 générale, dans tous les cas où cette réclamation représente le "Total des montants déductibles". Les dons de charité jusqu'à concurrence de 10 p. 100 du revenu net constituent une déduction admissible sur le revenu net s'ils sont appuyés de reçus. Pareillement, la loi permet d'opérer une déduction sur le revenu au titre des frais médicaux dans la mesure où ces derniers dépassent 3 p. 100 du revenu net. C'est donc seulement la partie des frais médicaux dépassant 3 p. 100 du revenu qui est comprise dans ce poste. Le maximum déductible au titre des frais médicaux est de \$1,500 pour les célibataires et \$2,000 pour les personnes mariées, plus \$500 pour chaque personne à charge jusqu'à concurrence de \$2,000 pour ces personnes à charge.

**Autres déductions** (Poste 23)—Comprend la pension alimentaire ou les allocations de séparation payées, les pertes commerciales d'années antérieures et autres



including "away-from-home" expenses of those employed in transportation industries. These deductions are specified on the T1 Short and on page 2 of the T1 General.

**Net Taxable Income Assessed (Item 25)**—This is the amount arrived at after deducting all exemptions and allowances. The income code used for the distribution by income classes is not based upon this figure but upon the total income.

**Tax Payable (Item 26)**—This figure is the "Tax Payable" as computed on the T1 Short and on page 2 of the T1 General including the Old Age Security Tax and, where applicable, the 4% surtax on investment income. Provincial and foreign tax credits and credits for 20% of net dividends from taxable Canadian corporations have been deducted where applicable.

déductions y compris les frais que les employés du transport engagent alors qu'"absents de chez eux". Ces déductions sont mentionnées dans la T1 abrégée et en page 2 de la T1 générale.

**Revenu imposable net cotisé (Poste 25)**—C'est le montant auquel on arrive après avoir déduit toutes les exemptions et déductions. Le chiffre utilisé pour la répartition par catégorie de revenu ne se fonde pas sur ce montant mais plutôt sur le revenu total.

**Impôt à payer (Poste 26)**—C'est l'"Impôt à payer" calculé dans la T1 abrégée et en page 2 de la T1 générale y compris l'impôt de sécurité de la vieillesse et, s'il y a lieu, la surtaxe de 4 p. 100 sur le revenu de placements. Lorsqu'il y a lieu, on a déduit les dégrèvements pour impôts provinciaux et étrangers et le dégrèvement de 20 p. 100 des dividendes nets de corporations canadiennes imposables.

### *Notes on the Separate Tables*

#### *Remarques sur les différents tableaux*

**Table 1—General Statement of All Returns Tabulated—Provinces and Canada**—The most significant of the income and income tax statistics are combined into a short statement in Table 1. The taxable and non-taxable figures are shown on both a separate and consolidated basis. This and Table 9 are the only tables in which the taxable and non-taxable data are merged. The allocation of returns by provinces in this table is on the basis of the province where the taxpayer's residence was located on 31st December, 1957 as given on the front of the T1 Short or T1 General. If the taxpayer at 31st December resided outside Canada, his return for the purpose of this table has been assigned to the province in which it was filed. In all other provincial tables of this Section, the allocation of returns is on the basis of the taxpayer's address at the time of filing his return. The amount of the Old Age Security Tax has been calculated and deducted from the Total Tax to arrive at the Income Tax Payable.

**Table 2—Distribution by Income Classes**—In this table all returns are classified according to the size of the total income assessed. It will be noted that some returns are classified as taxable even though the income is below the minimum taxable level of \$1,000 for individuals. This seeming anomaly may arise in one of two ways. Returns filed by trustees of estates or those acting in a fiduciary capacity and returns filed by certain non-residents of Canada in respect of income from Canada are not entitled to personal exemptions and are, consequently, taxable upon any positive amount of income. Secondly, where an individual was resident in Canada for only a portion of the taxation year he is taxed upon the income earned during his period of residence in Canada with deductions pro-rated according to the same period.

**Table 3—Distribution by Occupational Classes**—The classification of individual taxpayers by occupation is based in the main on the taxpayer's method of earning income rather than strictly on the type of work performed. Thus, a doctor or lawyer working on a salary

**Tableau 1—État général de toutes les déclarations analysées—Provinces et Canada**—Les éléments les plus importants de la statistique du revenu et de l'impôt sur le revenu ont été réunis dans un état succinct au tableau 1. La statistique des revenus imposables et non imposables est donnée séparément et ensemble. C'est seulement dans ce tableau et le tableau 19 que l'on a réuni la statistique des déclarations imposables et des déclarations non imposables. Dans ce tableau, la répartition des déclarations par province se fonde sur la province de résidence du contribuable au 31 décembre 1957, indiquée en première page de la déclaration T1 abrégée ou T1 générale. Si le contribuable résidait hors du Canada au 31 décembre, sa déclaration aux fins du tableau a été attribuée à la province où elle a été produite. Dans tous les autres tableaux de cette section qui donnent une répartition par province, cette répartition a été faite d'après l'adresse du contribuable à l'époque où il a produit sa déclaration. Pour établir l'impôt sur le revenu à payer on a calculé l'impôt de sécurité de la vieillesse, après quoi on l'a déduit de l'impôt total.

**Tableau 2—Répartition par catégorie de revenu**—Dans ce tableau, toutes les déclarations sont classées d'après l'importance du revenu total cotisé. On remarquera que certaines déclarations sont classées comme imposables bien qu'elles accusent un revenu inférieur au minimum imposable de \$1,000 pour les particuliers. Cette anomalie apparente peut se produire de deux façons. Les déclarations produites par les fiduciaires de successions ou par ceux qui agissent à titre de fiduciaires ainsi que les déclarations produites par certains non-résidents du Canada à l'égard du revenu tiré du Canada ne donnent droit à aucune exemption personnelle de sorte que tout montant effectif de revenu afférent à de telles déclarations est imposable. Deuxièmement, si un particulier a résidé au Canada une partie de l'année d'imposition seulement, il est imposé sur le revenu qu'il a gagné pendant qu'il résidait au Canada et ses déductions sont réduites au prorata de la période de résidence.

**Tableau 3—Répartition par catégorie d'occupation**—Le classement des particuliers par occupation se fonde généralement sur la façon de gagner le revenu plutôt que sur le genre de travail accompli. Ainsi, un médecin ou un avocat qui est employé à traitement est classé comme



basis is classed as an employee while only those engaged in practice for profit are listed in their professional capacity. The classification "Other Professionals" includes optometrists, osteopaths, chiropractors, entertainers, veterinarians, authors, tax consultants, investment counsellors. The large employee class has been subdivided according to whether the taxpayer is employed by a farmer, business, institution or government body. Employees of private individuals are included under the classification "All Other Employees". Business proprietors or partners, with or without employees, are subdivided according to the type of business. A proprietor who conducts two different types of business is classified to the type which has the larger gross. The classification "Estates" represents estates with accumulated income in the hands of the executor or trustee. The "Total Income" shown is the total of all net income reported by the estate, and the amount paid or payable to the beneficiaries is included with "Other Deductions".

**Table 4—Distribution by Cities or Place of Residence**—In Table 4 all taxpayers are classified according to the address given in their tax return. Cities are defined as metropolitan areas and include those adjacent suburbs which are considered part of the metropolitan area. West Vancouver is an exception to the general rule, as it is segregated from the Vancouver metropolitan area. Coding limitations prevented the gathering of data for every city in Canada, but a number of larger centres in each province were covered. Where taxpayers reside outside the specifically covered localities, they have been shown under "All Other Areas" within the province concerned. An income breakdown appears immediately below the other data for each locality shown in this table.

**Table 5—Distribution by Counties, or Census Divisions and Selected Localities**—In this table the number of taxable and non-taxable returns and amounts of wages or salaries, total income and tax where applicable are shown for each county or census division and for each locality which was separately tabulated regardless of the number of taxpayers. Where a tabulated locality lies within the borders of a county or census division, the figures shown for the county or census division include both the taxpayers resident in the locality and the taxpayers resident outside the locality but within the county or census division. Information regarding the locality is shown in italics immediately beneath the figure for the county or census division. The census divisions for the province of Alberta have been modified in accordance with the 1956 census, 15 divisions replacing the previous 17.

**Table 6—Income Distribution by Marital Status and Dependants**—This table provides a distribution by income of all taxpayers according to marital status for tax purposes and number of dependants. All dependants are included in this tabulation. Returns filed by estates or by persons acting in a fiduciary capacity have been classified as single with no dependants. It will be noted that a number of persons whose incomes are less than the amount of the exemptions for married persons are taxed as married. These are persons whose spouses received income in excess of \$250 but less than \$1,000.

employé. Seuls ceux qui exercent à leur compte sont classés suivant leur profession. La catégorie "Autres professions" comprend les optométristes, ostéopathes, chiropraticiens, artistes et athlètes, vétérinaires, écrivains, fiscalistes-conseils, conseillers en placements. La catégorie considérable des employés a été subdivisée selon que le contribuable est au service d'un cultivateur, d'une entreprise commerciale, d'une institution ou d'un gouvernement. Les employés au service des particuliers relèvent de la catégorie "Tous autres employés". Les propriétaires ou associés d'entreprise, ayant des employés ou non, sont subdivisés selon le genre d'entreprise. Le propriétaire qui exerce deux genres d'entreprises différents est classé selon le genre de l'entreprise qui rapporte le plus fort revenu brut. La catégorie "Successions" représente les successions qui possèdent un revenu accumulé détenu par un exécuteur testamentaire ou fiduciaire. Le "Revenu total" indiqué est le total de tout le revenu net déclaré par la succession; le montant payé ou payable aux bénéficiaires est compris avec les "Autres déductions".

**Tableau 4—Répartition par ville ou lieu de résidence**—Dans ce tableau, tous les contribuables sont classés d'après l'adresse indiquée dans leur déclaration. Les villes s'entendent des régions métropolitaines et comprennent les banlieues qui sont considérées comme faisant partie de la région métropolitaine. Vancouver-Ouest constitue une exception à cette règle vu qu'elle est séparée de la région métropolitaine de Vancouver. Les limites du chiffrage empêchent le rassemblement de données pour chaque ville du Canada mais on a inclus un certain nombre des principaux centres de chaque province. Les contribuables qui résident hors des endroits mentionnés ont été inscrits sous la rubrique "Toutes autres régions" de leur province. La ventilation des revenus se trouve sous les autres données pour chaque endroit indiqué dans le tableau.

**Tableau 5—Répartition par comté ou division de recensement et endroit choisi**—Ce tableau indique pour chaque comté ou division de recensement et pour chaque endroit pour lequel on a dressé la statistique séparément, indépendamment du nombre de contribuables, le nombre de déclarations imposables et non imposables et les montants de salaires ou traitements, revenu total et impôt, le cas échéant. Lorsqu'un endroit pour lequel on a dressé la statistique est situé dans un comté ou une division de recensement, les chiffres du comté ou de la division de recensement comprennent à la fois les contribuables de l'endroit et les contribuables qui résident hors de cet endroit mais dans le comté ou la division de recensement. Les chiffres de l'endroit figurent en italiques juste en dessous des chiffres du comté ou de la division de recensement. Comme les divisions de recensement de la province d'Alberta ont été modifiées en conformité du recensement de 1956, les 17 divisions antérieures ont été réduites à 15.

**Tableau 6—Répartition du revenu selon l'état conjugal et les personnes à charge**—Ce tableau répartit tous les contribuables d'après le revenu, l'état conjugal aux fins de l'impôt et le nombre de personnes à charge. Toutes les personnes à charge sont comprises dans ce calcul. Les déclarations produites par des successions ou par des personnes qui agissent à titre de fiduciaires ont été comptées comme déclarations de célibataires sans personnes à charge. On remarquera que bien des personnes dont le revenu est inférieur à l'exemption de marié sont imposées à titre de personnes mariées. Il s'agit de contribuables dont le conjoint a touché un revenu dépassant \$250 mais ne dépassant pas \$1,000.



**Table 7—Distribution by Income Classes—Provinces**—In this table the taxpayers for each province have been distributed by income classes. Taxpayers in the North West Territories and in Yukon Territory are grouped.

**Table 8—Distribution by Occupational Classes—Provinces**—The taxpayers for each province are distributed by occupational classes in this table. The occupational classification is as described under Table 3.

**Table 9—Distribution of Gross and Net Income—Provinces and Canada**—This table is presented to show the amount of gross income reported by taxpayers and to show its relation to the net income reported in the tax returns. In some instances the gross income was not obtainable by the statistical clerks, but in each case the net was extracted and identified as a "net" for which the corresponding gross was not available. In the final tabulation the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross for each specific type of income with the related net income within a province; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross. The amount of capital cost allowance deducted from gross incomes before arriving at net incomes during the year has been estimated and shown for each province. Both taxable and non-taxable returns are included.

**Tables 10-10A—Income Distribution by Occupational Classes**—Table 10 shows the distribution of taxpayers within each occupational class by \$1,000 levels of income up to \$10,000; then one group each for persons receiving from \$10,000 to \$15,000; \$15,000 to \$20,000, and for persons receiving \$20,000 and over. Table 10A shows a distribution of non-taxable persons within each occupational class by \$1,000 levels of income up to \$3,000, those receiving \$3,000 and over being grouped.

**Historical Table 1—Yearly Record of all Taxpayers**—This table presents overall annual statistics for the taxation years 1941 to 1957 inclusive, together with figures of personal income as published by the Dominion Bureau of Statistics.

**Historical Table 2—All Taxpayers by Income Classes**—In this table all taxpayers are distributed by income classes for the taxation years 1941 to 1957 inclusive.

### *The 1957 Tax Structure*

The percentage rate schedule for the 1957 taxation year was the same as that in effect for the 1956 taxation year, with no change in the rate of Old Age Security Tax.

The exemptions from income in respect of marital status and dependants remained the same as in effect the previous year. These are outlined below, followed by the table of rates on income in excess of personal exemptions.

Persons taxed as single—\$1,000.

**Tableau 7—Répartition par catégorie de revenu—Provinces**—Dans ce tableau les contribuables de chaque province sont répartis par catégorie de revenu. Les contribuables des Territoires du Nord-Ouest et du Territoire du Yukon ont été réunis.

**Tableau 8—Répartition par catégorie d'occupation—Provinces**—Dans ce tableau les contribuables de chaque province sont répartis par catégorie d'occupation. Les catégories d'occupations sont les mêmes que celles du tableau 3.

**Tableau 9—Répartition du revenu brut et net—Provinces et Canada**—Ce tableau fait voir le montant de revenu brut déclaré par les contribuables et le rapport existant entre celui-ci et le revenu net indiqué dans les déclarations. Dans certains cas les préposés de la statistique n'ont pu obtenir le revenu brut. En tels cas, ils ont extrait le revenu net et l'ont désigné comme revenu "net" dont le revenu brut correspondant n'était pas disponible. Dans le calcul définitif on a augmenté le montant du revenu brut pour tenir compte des chiffres non disponibles. La proportion de cette augmentation a été obtenue de la façon suivante: pour chaque genre déterminé de revenu, on a établi le rapport entre le revenu brut et le revenu net pour une même province. Le revenu net auquel ne correspond aucun revenu brut a ensuite été augmenté suivant le rapport obtenu, ce qui a donné le revenu brut non déclaré. Le montant des allocations du coût en capital déduites sur le revenu brut dans le calcul du revenu net dans l'année a été estimé et indiqué pour chaque province. Les déclarations impossibles et non impossibles sont toutes deux prises en ligne de compte.

**Tableaux 10 et 10A—Répartition du revenu par catégorie d'occupation**—Le tableau 10 donne la répartition des contribuables dans chaque catégorie d'occupation par palier de \$1,000 de revenu jusqu'à \$10,000; ensuite, un groupe chacun pour les paliers de \$10,000 à \$15,000; de \$15,000 à \$20,000; et de \$20,000 et plus. Le tableau 10A fait la répartition des personnes non impossibles dans chaque catégorie d'occupation par palier de \$1,000 de revenu jusqu'à \$3,000; les personnes qui reçoivent \$3,000 et plus sont réunies.

**Tableau historique 1—Relevé annuel de tous les contribuables**—Ce tableau donne par année la statistique d'ensemble des années d'imposition 1941 à 1957 inclusive ainsi que la statistique du revenu personnel publiée par le Bureau fédéral de la statistique.

**Tableau historique 2—Tous les contribuables par catégorie de revenu**—Dans ce tableau tous les contribuables sont répartis par catégorie de revenu pour les années d'imposition 1941 à 1957 inclusivement.

### *Assiette de l'impôt de 1957*

La table des taux d'impôt en pour-cent pour l'année d'imposition 1957 est restée ce qu'elle était en 1956 sans aucun changement dans le taux d'impôt de sécurité de la vieillesse.

Les exemptions sur le revenu aux titres de l'état conjugal et des personnes à charge sont restées ce qu'elles étaient l'année précédente. Elles sont exposées ci-après et suivies de la table des taux d'impôt sur le revenu dépassant les exemptions personnelles.

Personnes imposées à titre de célibataires—\$1,000.

Persons taxed as married—\$2,000. This exemption was reduced by the amount by which the income of the spouse exceeded \$250 until the spouse's income exceeded \$1,000 at which point both married person and spouse become taxable as single.

Additional exemption for persons 65 years of age and over—\$500.

Children eligible for family allowances—\$150.

Children not eligible for family allowances—\$400.

Other dependants—the amount spent in support up to a maximum of \$150 or \$400, depending upon the family allowance status of the dependant.

### Rates of Tax—1957

(Including Old Age Security Tax)

Taxable Income		
\$ 1,000 or less	\$ 15%	
1,000	150 plus 17%	on next \$ 1,000
2,000	320 plus 19%	on next 1,000
3,000	510 plus 17% <sup>(1)</sup>	on next 1,000
4,000	680 plus 20%	on next 2,000
6,000	1,080 plus 24%	on next 2,000
8,000	1,560 plus 28%	on next 2,000
10,000	2,120 plus 33%	on next 2,000
12,000	2,780 plus 38%	on next 3,000
15,000	3,920 plus 43%	on next 10,000
25,000	8,220 plus 48%	on next 15,000
40,000	15,420 plus 53%	on next 20,000
60,000	26,020 plus 58%	on next 30,000
90,000	43,420 plus 63%	on next 35,000
125,000	65,470 plus 68%	on next 100,000
225,000	133,470 plus 73%	on next 175,000
400,000	261,220 plus 78%	on remainder

A surtax of 4% is levied on investment income in excess of \$2,400 or of the amount of personal exemptions, whichever is the greater.

<sup>(1)</sup> The 2% drop in tax rate is explained by the fact that the 2% Old Age Security Tax reaches its maximum of \$60 at this point.

Personnes imposées à titre de mariées—\$2,000. Cette exemption subit une réduction égale au montant du revenu du conjoint qui dépasse \$250 sans dépasser \$1,000; quand ce revenu dépasse \$1,000, la personne mariée et le conjoint deviennent tous deux imposables à titre de célibataires.

Exemption supplémentaire pour les personnes âgées de 65 ans et plus—\$500.

Enfants admissibles aux allocations familiales—\$150. Enfants non admissibles aux allocations familiales—\$400.

Autres personnes à charge—Le montant dépensé pour l'entretien jusqu'à un maximum de \$150 ou \$400 selon que la personne à charge est admissible ou non aux allocations familiales.

### Taux d'impôt—1957

(Y compris l'impôt de sécurité de la vieillesse)

Revenu imposable		
\$ 1,000 ou moins	\$ 15%	
1,000	150 plus 17%	des \$ 1,000 suivants
2,000	320 plus 19%	des 1,000 suivants
3,000	510 plus 17% <sup>1</sup>	des 1,000 suivants
4,000	680 plus 20%	des 2,000 suivants
6,000	1,080 plus 24%	des 2,000 suivants
8,000	1,560 plus 28%	des 2,000 suivants
10,000	2,120 plus 33%	des 2,000 suivants
12,000	2,780 plus 38%	des 3,000 suivants
15,000	3,920 plus 43%	des 10,000 suivants
25,000	8,220 plus 48%	des 15,000 suivants
40,000	15,420 plus 53%	des 20,000 suivants
60,000	26,020 plus 58%	des 30,000 suivants
90,000	43,420 plus 63%	des 35,000 suivants
125,000	65,470 plus 68%	des 100,000 suivants
225,000	133,470 plus 73%	des 175,000 suivants
400,000	261,220 plus 78%	sur le reste

Une surtaxe de 4 p. 100 est imposée sur le revenu de placements en excédent de \$2,400 ou du montant des exemptions personnelles selon le plus élevé des deux.

<sup>1</sup> La baisse de 2 p. 100 dans le taux d'impôt est attribuable au fait que l'impôt de sécurité de la vieillesse de 2 p. 100 atteint ici son maximum de \$60.



**TABLE 1**  
**General Statement of All Returns Tabulated—Provinces and Canada**

(All money figures in thousands of dollars)

Province	Number of Returns	Total Income	Total Exemptions and Deductions Claimed	Taxable Income	Total Tax Payable	Income Tax Payable	Old Age Security Tax Payable
<b>TAXABLE RETURNS</b>							
Newfoundland.....	48,771	\$ 177,499	\$ 98,549	\$ 78,950	\$ 13,878	\$ 12,608	\$ 1,270
Prince Edward Island.....	8,226	27,538	15,780	11,758	2,013	1,826	187
Nova Scotia.....	115,128	402,117	226,850	175,267	30,017	27,168	2,849
New Brunswick.....	82,033	280,663	161,858	118,805	20,365	18,431	1,934
Quebec.....	992,773	3,753,690	2,014,205	1,739,485	298,585	272,698	25,887
Ontario.....	1,740,003	6,826,188	3,195,619	3,630,569	664,363	608,285	56,078
Manitoba.....	193,690	696,558	358,806	337,752	60,821	55,434	5,387
Saskatchewan.....	148,237	533,372	277,060	256,312	45,503	41,388	4,115
Alberta.....	282,148	1,075,527	513,890	561,637	101,322	92,588	8,734
British Columbia.....	458,756	1,827,447	848,900	978,547	175,266	160,014	15,252
Yukon.....	4,126	17,231	6,705	10,526	1,855	1,690	165
Northwest Territories.....	2,574	10,749	4,298	6,451	1,127	1,025	102
Canada.....	4,076,465	15,628,579	7,722,520	7,906,059	1,415,115	1,293,155	121,960
<b>NON-TAXABLE RETURNS</b>							
Newfoundland.....	38,461	\$ 46,611	\$ 76,980				
Prince Edward Island.....	6,012	8,077	11,872				
Nova Scotia.....	60,671	76,959	112,568				
New Brunswick.....	55,241	68,839	104,005				
Quebec.....	381,855	494,265	684,389				
Ontario.....	456,133	522,458	774,469				
Manitoba.....	81,995	91,106	141,930				
Saskatchewan.....	92,803	113,750	183,641				
Alberta.....	108,822	124,047	200,284				
British Columbia.....	118,950	136,042	204,536				
Yukon.....	822	846	1,512				
Northwest Territories.....	741	735	1,153				
Canada.....	1,402,506	1,683,735	2,497,339				
<b>ALL RETURNS</b>							
Newfoundland.....	87,232	\$ 224,110					
Prince Edward Island.....	14,238	35,615					
Nova Scotia.....	175,799	479,076					
New Brunswick.....	137,274	349,502					
Quebec.....	1,374,628	4,247,955					
Ontario.....	2,196,136	7,348,646					
Manitoba.....	275,685	787,664					
Saskatchewan.....	241,040	647,122					
Alberta.....	390,970	1,199,574					
British Columbia.....	577,706	1,963,489					
Yukon.....	4,948	18,077					
Northwest Territories.....	3,315	11,484					
Canada.....	5,478,971	17,312,314					



**TABLE 2**  
**Distribution by Income Classes**  
 (All money figures in thousands of dollars)

		Under \$500	\$500 under \$600	\$600 under \$700	\$700 under \$800	\$800 under \$900	\$900 under \$1,000
1	Number of <b>Taxable</b> Returns.....						
	<b>Sources of Income</b>						
2	Wages and Salaries.....						
3	Business Income.....						
4	Professional Income.....						
5	Commission Income.....						
6	Farm or Fishing Income.....						
7	Old Age Pension Income.....						
8	Other Earned Income.....						
9	Total-Earned Income Assessed.....						
10	Dividends.....						
11	Bond and Bank Interest.....						
12	Rental Income.....						
13	Mortgage Interest.....						
14	Annuity Income.....						
15	Estate Income.....						
16	Other Investment Income.....						
17	Total-Investment Income Assessed.....						
18	<b>Total Income Assessed</b> .....						
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....						
20	Pension Fund Deductions.....						
21	Standard Deductions.....						
22	Donations, Medical Expenses, Dues.....						
23	Other Deductions.....						
24	<b>Total Exemptions and Deductions Allowed</b> ...						
25	<b>Net Taxable Income Assessed</b> .....						
26	<b>Tax Payable</b> .....						
<b>Income Classes Not Shown Separately Below \$1,000</b>							
1	Number of <b>Non-Taxable</b> Returns.....	280,619	71,485	74,850	77,779	84,439	91,486
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 69,999	\$ 34,203	\$ 41,676	\$ 49,324	\$ 59,724	\$ 71,808
3	Business Income.....	<b>24,504</b>	693	1,269	1,798	2,334	3,712
4	Professional Income.....	<b>341</b>	61	21	108	241	253
5	Commission Income.....	120	129	189	200	364	457
6	Farm or Fishing Income.....	<b>16,055</b>	1,412	2,167	3,155	4,316	5,304
7	Old Age Pension Income.....	871	938	741	1,036	1,325	1,300
8	Other Earned Income.....	275	40	81	105	81	116
9	Total-Earned Income Assessed.....	30,365	37,476	46,144	55,726	68,385	82,950
10	Dividends.....	1,593	252	274	362	445	515
11	Bond and Bank Interest.....	1,824	437	618	661	923	976
12	Rental Income.....	1,141	576	923	835	1,235	1,498
13	Mortgage Interest.....	773	144	163	222	242	231
14	Annuity Income.....	89	24	10	111	46	73
15	Estate Income.....	157	26	68	35	78	156
16	Other Investment Income.....	114	24	36	56	36	139
17	Total-Investment Income Assessed.....	5,691	1,483	2,092	2,282	3,005	3,588
18	<b>Total Income Assessed</b> .....	36,056	38,959	48,236	58,008	71,390	86,538
19	<b>Total Exemptions and Deductions Allowed</b> .....	348,812	87,178	93,848	98,293	109,254	118,571

**TABLE 2—(Cont'd)**  
**Distribution by Income Classes**  
 (All money figures in thousands of dollars)

<b>Total under \$1,000</b>	<b>\$1,000 under \$1,100</b>	<b>\$1,100 under \$1,200</b>	<b>\$1,200 under \$1,300</b>	<b>\$1,300 under \$1,400</b>	<b>\$1,400 under \$1,500</b>	<b>\$1,500 under \$1,600</b>	<b>\$1,600 under \$1,700</b>	<b>\$1,700 under \$1,800</b>	
34,082	5,836	65,065	71,927	73,397	70,789	73,647	76,692	78,258	1
\$ 19,599	\$ 5,908	\$ 69,257	\$ 83,329	\$ 92,388	\$ 95,350	\$ 107,420	\$ 116,322	\$ 125,565	2
68	61	2,058	2,048	1,940	2,624	2,414	2,818	2,816	3
49	20	191	164	295	338	274	423	476	4
45	22	243	396	376	387	475	501	700	5
36	—	797	993	1,243	1,111	864	1,016	1,001	6
21	—	3	10	17	7	—	911	1,227	7
—	—	26	101	68	19	82	104	61	8
19,818	6,011	72,575	87,041	96,327	99,836	111,529	122,095	131,846	9
108	22	566	671	635	456	621	1,092	1,412	10
192	6	611	616	603	811	546	1,108	1,294	11
633	39	636	540	544	720	618	824	1,037	12
98	22	201	191	159	229	149	372	340	13
11	—	10	100	69	57	48	136	140	14
32	—	149	296	243	192	269	351	425	15
37	2	10	27	68	31	87	198	66	16
1,111	91	2,183	2,441	2,321	2,496	2,338	4,081	4,714	17
20,929	6,102	74,758	89,482	98,648	102,332	113,867	126,176	136,560	18
12,066	3,634	62,933	70,515	72,131	70,184	73,605	79,272	81,725	19
43	18	100	246	278	345	374	453	531	20
1,181	315	5,756	6,024	5,903	5,646	5,818	6,003	6,157	21
37	18	596	1,335	1,912	2,116	2,403	2,705	3,015	22
70	17	28	54	58	118	104	194	183	23
13,397	4,002	69,413	78,174	80,282	78,409	82,304	88,627	91,611	24
7,532	2,100	5,345	11,308	18,366	23,923	31,563	37,549	44,949	25
1,187	321	776	1,680	2,642	3,568	4,570	5,475	6,483	26
400,039	99,145	39,653	33,105	35,334	35,614	38,748	33,479	35,341	1
\$ 256,734	\$ 85,697	\$ 30,861	\$ 26,639	\$ 31,564	\$ 34,474	\$ 38,511	\$ 37,314	\$ 41,984	2
9,806	4,159	3,382	2,627	3,135	3,174	4,311	4,315	5,438	3
684	217	68	63	169	210	58	165	161	4
1,340	821	330	566	628	328	459	754	694	5
16,353	5,957	4,472	5,629	5,861	5,981	8,105	7,593	8,665	6
5,340	1,606	1,946	1,901	2,141	2,327	2,532	1,313	1,352	7
423	83	44	90	138	69	132	167	143	8
290,680	98,540	41,103	37,515	43,636	46,563	54,108	51,621	58,437	9
1,848	849	713	458	682	831	892	490	499	10
3,616	1,308	1,198	1,158	1,108	1,602	1,540	1,031	958	11
5,068	1,924	1,321	1,225	1,287	1,666	2,141	1,295	1,098	12
1,002	527	341	396	393	385	572	327	419	13
263	77	121	151	151	163	224	141	75	14
363	317	285	165	229	220	300	55	77	15
291	132	57	121	100	56	84	120	94	16
12,451	5,134	4,036	3,674	3,950	4,923	5,753	3,459	3,220	17
303,131	103,674	45,139	41,189	47,586	51,486	59,861	55,080	61,657	18
507,144	133,287	71,169	67,899	72,738	75,220	84,159	75,265	82,004	19

**TABLE 2—(Cont'd)**  
**Distribution by Income Classes**  
 (All money figures in thousands of dollars)

		\$1,800 under \$1,900	\$1,900 under \$2,000	Total \$1,000 under \$2,000	\$2,000 under \$2,100	\$2,100 under \$2,200	\$2,200 under \$2,300
1	Number of <b>Taxable</b> Returns.....	79,221	79,205	674,037	79,488	87,185	89,834
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 134,786	\$ 142,707	\$ 973,031	\$ 152,303	\$ 170,412	\$ 184,243
3	Business Income.....	3,138	2,909	22,826	2,558	6,409	5,829
4	Professional Income.....	574	451	3,206	632	643	537
5	Commission Income.....	711	841	4,651	797	890	994
6	Farm or Fishing Income.....	1,147	1,540	9,711	709	2,376	2,585
7	Old Age Pension Income.....	1,176	1,051	4,403	1,105	1,081	1,134
8	Other Earned Income.....	52	51	566	43	53	145
9	Total-Earned Income Assessed.....	141,584	149,550	1,018,394	158,147	181,864	195,467
10	Dividends.....	979	1,376	7,829	1,451	1,489	1,409
11	Bond and Bank Interest.....	1,307	1,272	8,175	1,321	1,356	1,704
12	Rental Income.....	918	905	6,781	577	1,035	1,741
13	Mortgage Interest.....	315	282	2,260	416	382	421
14	Annuity Income.....	183	235	979	266	92	165
15	Estate Income.....	628	383	2,935	368	671	692
16	Other Investment Income.....	148	74	711	142	118	186
17	Total-Investment Income Assessed.....	4,478	4,527	29,670	4,541	5,143	6,318
18	<b>Total Income Assessed</b> .....	146,062	154,077	1,048,064	162,688	187,007	201,785
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	83,098	83,884	680,980	84,782	101,464	108,824
20	Pension Fund Deductions.....	700	890	3,935	1,053	1,265	1,392
21	Standard Deductions.....	6,157	6,115	53,893	6,126	6,873	7,028
22	Donations, Medical Expenses, Dues.....	3,342	3,549	20,991	3,739	3,936	4,355
23	Other Deductions.....	193	318	1,269	170	199	276
24	<b>Total Exemptions and Deductions Allowed</b> ....	93,490	94,756	761,068	95,870	113,737	121,875
25	<b>Net Taxable Income Assessed</b> .....	52,572	59,321	286,996	66,818	73,270	79,910
26	<b>Tax Payable</b> .....	7,728	8,650	41,893	9,752	10,677	11,824
1	Number of <b>Non-Taxable</b> Returns.....	39,890	40,652	430,961	45,810	39,505	34,363
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 51,113	\$ 51,688	\$ 429,846	\$ 64,322	\$ 57,307	\$ 50,383
3	Business Income.....	7,873	9,672	48,086	11,853	10,744	11,085
4	Professional Income.....	200	318	1,629	302	345	159
5	Commission Income.....	728	761	6,068	1,410	954	1,606
6	Farm or Fishing Income.....	8,223	11,578	72,064	10,038	10,219	9,666
7	Old Age Pension Income.....	1,076	1,052	17,245	1,093	1,094	904
8	Other Earned Income.....	136	151	1,152	186	175	129
9	Total-Earned Income Assessed.....	69,349	75,220	576,090	89,204	80,838	73,932
10	Dividends.....	653	350	6,418	531	395	278
11	Bond and Bank Interest.....	1,025	803	11,731	1,139	845	739
12	Rental Income.....	1,732	1,854	15,542	1,894	1,757	1,374
13	Mortgage Interest.....	308	469	4,138	541	490	448
14	Annuity Income.....	145	127	1,375	176	77	49
15	Estate Income.....	210	193	2,052	106	119	96
16	Other Investment Income.....	173	78	1,015	177	98	152
17	Total-Investment Income Assessed.....	4,246	3,874	42,271	4,564	3,781	3,136
18	<b>Total Income Assessed</b> .....	73,595	79,094	618,361	93,768	84,619	77,068
19	Total Exemptions and Deductions Allowed.....	92,569	94,165	848,475	107,389	96,443	86,263



**TABLE 2—(Cont'd)**  
**Distribution by Income Classes**  
 (All money figures in thousands of dollars)

\$2,300 under \$2,400	\$2,400 under \$2,500	\$2,500 under \$2,600	\$2,600 under \$2,700	\$2,700 under \$2,800	\$2,800 under \$2,900	\$2,900 under \$3,000	Total \$2,000 under \$3,000	\$3,000 under \$3,100	
92,338	96,892	96,399	105,340	105,505	114,117	108,736	975,834	111,954	1
\$ 198,210	\$ 214,419	\$ 220,657	\$ 252,081	\$ 261,248	\$ 294,279	\$ 291,900	\$ 2,239,752	\$ 310,238	2
5,964	7,926	11,461	11,691	11,013	11,768	11,274	85,892	13,293	3
871	901	468	946	971	679	877	7,525	664	4
1,566	2,155	2,086	2,202	2,750	3,399	3,162	20,001	2,847	5
2,925	3,473	3,041	3,711	4,731	5,366	4,922	33,838	4,918	6
937	1,089	1,002	1,289	1,380	1,439	1,193	11,651	1,169	7
115	165	137	97	130	124	49	1,059	130	8
210,588	230,128	238,852	272,017	282,223	317,054	313,377	2,399,718	333,259	9
1,427	1,727	1,799	1,481	1,568	1,842	1,796	15,988	1,721	10
1,741	1,745	1,865	1,480	1,770	1,993	1,826	16,800	1,791	11
1,360	1,454	1,308	1,631	2,048	2,012	1,718	14,884	1,729	12
611	719	784	711	964	865	818	6,692	1,073	13
235	131	156	193	226	209	148	1,820	281	14
299	683	440	707	486	561	469	5,377	831	15
258	295	186	284	292	294	180	2,235	207	16
5,931	6,754	6,538	6,487	7,354	7,776	6,955	63,796	7,633	17
216,519	236,882	245,390	278,504	289,577	324,830	320,332	2,463,514	340,892	18
116,635	129,768	135,619	155,682	163,318	181,680	176,638	1,354,410	188,114	19
1,791	2,016	1,962	2,514	2,823	4,056	3,627	22,497	4,587	20
6,965	7,290	7,198	7,809	7,648	8,040	7,740	72,717	7,661	21
5,148	5,668	5,962	6,933	7,495	9,021	8,604	60,862	10,025	22
331	432	386	396	359	542	692	3,784	525	23
130,870	145,174	151,127	173,334	181,643	203,339	197,301	1,514,270	210,912	24
85,649	91,708	94,263	105,170	107,934	121,491	123,031	949,244	129,980	25
12,781	13,653	14,162	15,844	16,309	18,348	18,711	142,061	19,752	26
32,364	26,935	24,434	17,759	13,150	12,756	9,272	256,348	8,012	1
\$ 51,515	\$ 43,619	\$ 41,284	\$ 34,124	\$ 26,044	\$ 27,643	\$ 21,879	\$ 418,121	\$ 19,201	2
11,066	8,622	9,895	5,050	4,772	4,438	2,622	80,147	2,584	3
189	292	354	50	238	—	112	2,041	38	4
1,174	1,030	843	963	784	592	345	9,701	333	5
7,829	8,174	5,938	4,377	2,976	2,222	1,641	63,079	1,449	6
1,026	923	687	374	283	156	157	6,695	182	7
80	208	128	45	64	27	10	1,052	1	8
72,879	62,868	59,129	44,983	35,161	35,078	26,766	580,836	23,788	9
461	343	286	147	86	110	61	2,699	83	10
599	650	587	394	228	172	64	5,417	163	11
1,479	1,252	1,493	935	252	753	307	11,496	275	12
284	394	470	184	220	140	40	3,211	39	13
63	148	71	72	2	—	27	686	14	14
111	74	—	145	112	1	8	771	11	15
7	72	65	48	—	42	24	686	—	16
3,004	2,933	2,972	1,925	900	1,218	531	24,966	585	17
75,883	65,801	62,101	46,908	36,061	36,296	27,297	605,802	24,373	18
83,349	71,742	66,367	50,225	38,462	38,468	28,850	667,558	25,901	19

**TABLE 2—(Cont'd)**  
**Distribution by Income Classes**  
 (All money figures in thousands of dollars)

		\$3,100 under \$3,200	\$3,200 under \$3,300	\$3,300 under \$3,400	\$3,400 under \$3,500	\$3,500 under \$3,600	\$3,600 under \$3,700
1	Number of <b>Taxable</b> Returns.....	114,429	108,215	111,473	107,944	104,741	100,445
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 327,675	\$ 321,500	\$ 344,862	\$ 341,519	\$ 341,074	\$ 340,144
3	Business Income.....	13,506	13,609	12,721	11,981	12,660	11,699
4	Professional Income.....	918	833	885	858	1,237	868
5	Commission Income.....	3,791	3,778	2,558	3,698	3,956	3,386
6	Farm or Fishing Income.....	4,937	3,868	3,283	4,291	3,428	3,367
7	Old Age Pension Income.....	1,424	949	1,038	941	894	859
8	Other Earned Income.....	172	187	143	118	352	68
9	Total-Earned Income Assessed.....	352,423	344,724	365,490	363,406	363,601	360,391
10	Dividends.....	2,041	1,520	1,996	2,136	1,927	1,373
11	Bond and Bank Interest.....	1,896	1,703	1,874	2,070	1,831	1,641
12	Rental Income.....	1,482	1,772	1,561	1,834	1,868	1,319
13	Mortgage Interest.....	790	618	968	843	801	648
14	Annuity Income.....	202	204	113	205	227	138
15	Estate Income.....	722	415	680	1,062	739	326
16	Other Investment Income.....	229	158	187	252	218	246
17	Total-Investment Income Assessed.....	7,362	6,390	7,379	8,402	7,611	5,691
18	<b>Total Income Assessed.....</b>	<b>359,785</b>	<b>351,114</b>	<b>372,869</b>	<b>371,808</b>	<b>371,212</b>	<b>366,082</b>
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	195,602	189,077	199,384	195,755	192,073	187,401
20	Pension Fund Deductions.....	4,994	5,301	5,783	5,785	6,363	6,375
21	Standard Deductions.....	7,662	7,192	7,275	7,040	6,589	6,419
22	Donations, Medical Expenses, Dues.....	10,591	10,737	11,744	11,755	12,630	11,543
23	Other Deductions.....	837	628	740	835	912	968
24	<b>Total Exemptions and Deductions Allowed....</b>	<b>219,686</b>	<b>212,935</b>	<b>224,926</b>	<b>221,170</b>	<b>218,567</b>	<b>212,706</b>
25	<b>Net Taxable Income Assessed.....</b>	<b>140,099</b>	<b>138,179</b>	<b>147,943</b>	<b>150,638</b>	<b>152,645</b>	<b>153,376</b>
26	<b>Tax Payable.....</b>	<b>21,320</b>	<b>21,071</b>	<b>22,645</b>	<b>23,181</b>	<b>23,466</b>	<b>23,951</b>
1	Number of <b>Non-Taxable</b> Returns.....	5,840	4,152	3,130	2,390		
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 14,510	\$ 11,004	\$ 8,688	\$ 6,479		
3	Business Income.....	1,842	999	611	705		
4	Professional Income.....	43	85	25	68		
5	Commission Income.....	313	96	—	131		
6	Farm or Fishing Income.....	1,301	833	695	528		
7	Old Age Pension Income.....	64	37	29	11		
8	Other Earned Income.....	40	9	18	4		
9	Total-Earned Income Assessed.....	18,113	13,063	10,066	7,926	<b>Income Classes Not Shown Separately Over \$3,500</b>	
10	Dividends.....	51	47	31	1		
11	Bond and Bank Interest.....	72	65	65	2		
12	Rental Income.....	26	253	256	248		
13	Mortgage Interest.....	68	28	46	35		
14	Annuity Income.....	3	7	—	—		
15	Estate Income.....	16	—	—	5		
16	Other Investment Income.....	3	3	—	—		
17	Total-Investment Income Assessed.....	239	403	398	291		
18	<b>Total Income Assessed.....</b>	<b>18,352</b>	<b>13,466</b>	<b>10,464</b>	<b>8,217</b>		
19	<b>Total Exemptions and Deductions Allowed.....</b>	<b>19,219</b>	<b>14,266</b>	<b>10,998</b>	<b>8,534</b>		

TABLE 2—(Cont'd)

## Distribution by Income Classes

(All money figures in thousands of dollars)

\$3,700 under \$3,800	\$3,800 under \$3,900	\$3,900 under \$4,000	Total \$3,000 under \$4,000	\$4,000 under \$4,100	\$4,100 under \$4,200	\$4,200 under \$4,300	\$4,300 under \$4,400	\$4,400 under \$4,500	
102,470	95,174	95,216	1,052,061	86,541	82,537	75,957	69,946	63,574	1
\$ 354,733	\$ 338,226	\$ 347,956	\$ 3,367,926	\$ 323,406	\$ 316,599	\$ 300,418	\$ 278,463	\$ 258,630	2
13,198	11,368	11,935	125,969	10,710	10,658	9,358	10,290	10,362	3
945	1,014	1,088	9,309	980	1,111	1,293	1,034	733	4
4,161	3,846	3,498	35,520	3,887	2,805	2,972	5,122	4,717	5
3,399	3,600	3,219	38,311	2,542	3,952	2,647	2,874	1,954	6
769	720	672	9,435	656	535	403	492	449	7
174	273	209	1,825	94	302	62	103	86	8
377,379	359,047	368,577	3,588,295	342,275	335,962	317,153	298,378	276,931	9
1,600	1,590	1,839	17,743	1,921	1,593	1,245	1,254	1,240	10
1,821	1,772	2,014	18,414	1,887	1,692	1,475	1,485	1,620	11
1,392	1,343	1,322	15,624	2,084	1,357	1,059	1,560	1,443	12
870	930	835	8,376	660	448	757	429	585	13
162	189	138	1,858	92	125	125	83	170	14
451	638	609	6,474	740	744	506	537	441	15
83	375	231	2,185	330	178	79	171	86	16
6,379	6,837	6,988	70,674	7,714	6,137	5,246	5,519	5,585	17
383,758	365,884	375,565	3,658,969	349,989	342,099	322,399	303,897	282,516	18
194,598	181,678	183,222	1,906,905	167,068	161,165	149,126	138,007	127,303	19
7,044	6,504	6,785	59,523	6,426	6,248	5,972	5,763	5,319	20
6,175	5,911	5,813	67,737	5,398	5,077	4,615	4,286	3,801	21
13,410	12,006	12,681	117,121	10,984	10,988	10,462	9,518	8,963	22
1,139	1,084	1,019	8,685	1,060	1,216	960	890	963	23
222,366	207,183	209,520	2,159,971	190,936	184,694	171,135	158,464	146,349	24
161,392	158,701	166,045	1,498,998	159,053	157,405	151,264	145,433	136,167	25
25,191	24,813	25,930	231,320	24,936	24,929	23,978	23,285	21,675	26
			30,688						1
			\$ 81,807						2
			8,598						3
			378						4
			1,272						5
			6,237						6
			388						7
			124						8
			98,804						9
			282						10
			480						11
			1,275						12
			263						13
			30						14
			157						15
			7						16
			2,494						17
			101,298						18
			106,390						19



**TABLE 2—(Cont'd)**  
**Distribution by Income Classes**  
 (All money figures in thousands of dollars)

		\$4,500 under \$4,600	\$4,600 under \$4,700	\$4,700 under \$4,800	\$4,800 under \$4,900	\$4,900 under \$5,000	Total \$4,000 under \$5,000
1	Number of <b>Taxable</b> Returns.....	61,569	56,563	52,306	47,568	43,444	640,005
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 257,508	\$ 239,855	\$ 226,137	\$ 208,770	\$ 193,607	\$ 2,603,393
3	Business Income.....	9,822	9,923	9,444	9,665	9,040	99,272
4	Professional Income.....	856	1,086	1,788	1,272	654	10,807
5	Commission Income.....	3,716	4,104	3,788	3,215	3,533	37,859
6	Farm or Fishing Income.....	2,330	2,129	1,480	2,240	1,819	23,966
7	Old Age Pension Income.....	424	413	435	385	264	4,455
8	Other Earned Income.....	74	110	170	52	79	1,131
9	Total-Earned Income Assessed.....	274,730	257,620	243,242	225,599	208,996	2,780,883
10	Dividends.....	1,073	1,188	1,279	1,262	1,760	13,817
11	Bond and Bank Interest.....	1,493	1,130	1,043	1,212	1,399	14,435
12	Rental Income.....	1,102	1,300	1,422	1,332	1,296	13,955
13	Mortgage Interest.....	684	546	523	539	512	5,683
14	Annuity Income.....	101	62	120	81	170	1,129
15	Estate Income.....	627	819	546	154	496	5,611
16	Other Investment Income.....	6	33	12	177	159	1,232
17	Total-Investment Income Assessed.....	5,086	5,078	4,945	4,757	5,792	55,862
18	<b>Total Income Assessed</b> .....	279,816	262,698	248,187	230,356	214,788	2,836,745
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	123,600	113,792	105,200	95,909	89,225	1,270,397
20	Pension Fund Deductions.....	5,339	5,271	4,964	4,465	4,242	54,009
21	Standard Deductions.....	3,711	3,463	3,243	2,820	2,597	39,011
22	Donations, Medical Expenses, Dues.....	8,585	7,646	7,134	6,590	6,442	87,311
23	Other Deductions.....	837	1,017	1,148	1,111	1,373	10,574
24	<b>Total Exemptions and Deductions Allowed</b> ....	142,072	131,189	121,689	110,895	103,879	1,461,302
25	<b>Net Taxable Income Assessed</b> .....	137,744	131,509	126,498	119,461	110,909	1,375,443
26	<b>Tax Payable</b> .....	21,985	21,121	20,339	19,275	17,973	219,496
1	Number of <b>Non-Taxable</b> Returns.....						
	<b>Sources of Income</b>						
2	Wages and Salaries.....						
3	Business Income.....						
4	Professional Income.....						
5	Commission Income.....						
6	Farm or Fishing Income.....						
7	Old Age Pension Income.....						
8	Other Earned Income.....						
9	Total-Earned Income Assessed.....						
10	Dividends.....						
11	Bond and Bank Interest.....						
12	Rental Income.....						
13	Mortgage Interest.....						
14	Annuity Income.....						
15	Estate Income.....						
16	Other Investment Income.....						
17	Total-Investment Income Assessed.....						
18	<b>Total Income Assessed</b> .....						
19	<b>Total Exemptions and Deductions Allowed</b> .....						

**Income Classes Net Shown  
Separately Over \$3,500**



**TABLE 2—(Concluded)**  
**Distribution by Income Classes**  
 (All money figures in thousands of dollars)

		<b>Total \$10,000 under \$25,000</b>	<b>\$25,000 under \$50,000</b>	<b>\$50,000 under \$100,000</b>	<b>\$100,000 and over</b>	<b>Total \$25,000 and over</b>	<b>Grand Total</b>
1	Number of <b>Taxable</b> Returns.....	86,843	10,672	2,202	453	13,327	4,076,465
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 648,246	\$ 148,116	\$ 53,980	\$ 16,217	\$ 218,312	\$13,204,523
3	Business Income.....	175,397	36,270	14,266	7,515	58,051	846,288
4	Professional Income.....	165,003	67,514	19,472	5,097	92,083	358,962
5	Commission Income.....	44,776	7,648	2,673	706	11,028	259,239
6	Farm or Fishing Income.....	14,147	1,299	384	137	1,819	167,769
7	Old Age Pension Income.....	2,000	403	107	36	547	38,450
8	Other Earned Income.....	5,673	3,539	2,304	2,650	8,492	23,850
9	Total-Earned Income Assessed.....	1,055,242	264,789	93,186	32,358	390,332	14,899,081
10	Dividends.....	67,668	39,783	27,898	20,510	88,191	261,710
11	Bond and Bank Interest.....	25,114	12,235	6,782	5,927	24,944	138,901
12	Rental Income.....	29,545	10,899	4,390	962	16,251	136,375
13	Mortgage Interest.....	14,718	5,931	2,345	924	9,200	63,531
14	Annuity Income.....	1,436	430	190	98	719	10,805
15	Estate Income.....	24,833	14,956	8,192	7,393	30,541	94,833
16	Other Investment Income.....	4,073	2,816	2,619	3,692	9,127	23,343
17	Total-Investment Income Assessed.....	167,387	87,050	52,416	39,506	178,973	729,498
18	<b>Total Income Assessed.....</b>	<b>1,222,629</b>	<b>351,839</b>	<b>145,602</b>	<b>71,864</b>	<b>569,305</b>	<b>15,628,579</b>
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	189,305	22,217	4,229	799	27,245	6,704,053
20	Pension Fund Deductions.....	20,646	6,242	1,605	305	8,152	247,342
21	Standard Deductions.....	2,969	186	26	3	215	271,125
22	Donations, Medical Expenses, Dues.....	32,775	9,800	4,466	3,475	17,742	439,335
23	Other Deductions.....	6,690	3,392	1,930	1,244	6,565	60,665
24	<b>Total Exemptions and Deductions Allowed....</b>	<b>252,385</b>	<b>41,837</b>	<b>12,256</b>	<b>5,826</b>	<b>59,919</b>	<b>7,722,520</b>
25	<b>Net Taxable Income Assessed.....</b>	<b>970,244</b>	<b>310,002</b>	<b>133,346</b>	<b>66,038</b>	<b>509,386</b>	<b>7,906,059</b>
26	<b>Tax Payable.....</b>	<b>212,207</b>	<b>99,054</b>	<b>52,016</b>	<b>30,754</b>	<b>181,824</b>	<b>1,415,115</b>
1	Number of <b>Non-Taxable</b> Returns.....						1,402,506
	<b>Sources of Income</b>						
2	Wages and Salaries.....						\$ 1,268,003
3	Business Income.....						124,983
4	Professional Income.....						4,588
5	Commission Income.....						18,680
6	Farm or Fishing Income.....						144,350
7	Old Age Pension Income.....						30,655
8	Other Earned Income.....						3,030
9	Total-Earned Income Assessed.....						1,594,289
10	Dividends.....						13,205
11	Bond and Bank Interest.....						23,400
12	Rental Income.....						34,987
13	Mortgage Interest.....						9,622
14	Annuity Income.....						2,503
15	Estate Income.....						3,516
16	Other Investment Income.....						2,213
17	Total-Investment Income Assessed.....						89,446
18	<b>Total Income Assessed.....</b>						<b>1,683,735</b>
19	<b>Total Exemptions and Deductions Allowed.....</b>						<b>2,497,339</b>

**Income Classes Not Shown  
Separately Over \$3,500**



**TABLE 3**  
**Distribution by Occupational Classes**  
 (All money figures in thousands of dollars)

		Farmers	Fisher- men	Account- ants	Medical Doctors and Surgeons	Dentists	Lawyers and Notaries
1	Number of <b>Taxable</b> Returns.....	53,504	3,662	3,184	11,755	3,756	6,110
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 25,531	\$ 1,819	\$ 1,729	\$ 8,053	\$ 1,339	\$ 3,227
3	Business Income.....	971	75	5	123	9	415
4	Professional Income.....	280	—	31,083	148,789	34,764	68,215
5	Commission Income.....	422	2	29	11	2	184
6	Farm or Fishing Income.....	156,321	11,652	6	125	68	6
7	Old Age Pension Income.....	1,562	1	41	155	47	119
8	Other Earned Income.....	799	10	205	234	41	1,736
9	Total-Earned Income Assessed.....	185,886	13,559	33,076	157,240	36,270	73,890
10	Dividends.....	3,024	56	831	3,199	738	2,696
11	Bond and Bank Interest.....	5,009	138	325	2,080	577	1,352
12	Rental Income.....	2,644	49	82	481	407	662
13	Mortgage Interest.....	2,207	4	198	753	295	1,685
14	Annuity Income.....	87	1	7	149	74	48
15	Estate Income.....	581	36	79	259	41	460
16	Other Investment Income.....	626	3	41	145	36	129
17	Total-Investment Income Assessed.....	14,178	189	1,563	7,066	2,168	7,032
18	<b>Total Income Assessed.....</b>	200,064	13,748	34,639	164,306	38,438	80,922
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	104,717	6,598	6,843	26,247	8,225	12,627
20	Pension Fund Deductions.....	419	2	481	4,025	640	1,148
21	Standard Deductions.....	3,882	317	99	377	108	212
22	Donations, Medical Expenses, Dues.....	4,463	150	1,220	4,535	1,110	2,720
23	Other Deductions.....	1,161	6	166	651	82	361
24	<b>Total Exemptions and Deductions Allowed....</b>	114,642	7,073	8,809	35,835	10,165	17,068
25	<b>Net Taxable Income Assessed.....</b>	85,422	6,675	25,830	128,471	28,273	63,854
26	<b>Tax Payable.....</b>	14,237	1,127	6,719	34,154	6,349	18,055
1	Number of <b>Non-Taxable</b> Returns.....	150,351	4,291	180	540	240	460
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 18,815	\$ 859	\$ 27	\$ 206	\$ 44	\$ 120
3	Business Income.....	1,273	177	4	—	—	—
4	Professional Income.....	3	—	256	483	221	535
5	Commission Income.....	399	—	—	—	—	—
6	Farm or Fishing Income.....	143,205	5,198	—	—	—	—
7	Old Age Pension Income.....	4,534	87	11	12	20	—
8	Other Earned Income.....	1,254	5	—	—	—	26
9	Total-Earned Income Assessed.....	169,477	6,326	298	701	285	681
10	Dividends.....	1,522	6	—	131	—	27
11	Bond and Bank Interest.....	4,846	63	—	14	1	21
12	Rental Income.....	3,886	48	—	2	—	—
13	Mortgage Interest.....	2,063	16	12	6	—	26
14	Annuity Income.....	40	—	—	—	—	—
15	Estate Income.....	215	8	—	—	—	—
16	Other Investment Income.....	287	—	—	4	—	—
17	Total-Investment Income Assessed.....	12,859	141	12	157	1	74
18	<b>Total Income Assessed.....</b>	182,336	6,467	310	858	286	755
19	<b>Total Exemptions and Deductions Allowed.....</b>	336,636	9,421	350	1,152	447	1,032

**TABLE 3—(Cont'd)**  
**Distribution by Occupational Classes**  
 (All money figures in thousands of dollars)

		Consulting Engineers and Architects	Nurses	Other Pro- fessionals	Total Pro- fessionals	Employees of Farmers	Employees of Businesses
1	Number of <b>Taxable</b> Returns.....	2,029	3,251	7,973	38,058	3,765	2,983,158
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 2,525	\$ 2,305	\$ 5,228	\$ 24,406	\$ 8,062	\$10,737,958
3	Business Income.....	247	2	359	1,150	9	6,854
4	Professional Income.....	24,891	4,669	37,880	350,291	—	1,724
5	Commission Income.....	11	—	12	248	3	18,902
6	Farm or Fishing Income.....	6	—	114	189	40	2,054
7	Old Age Pension Income.....	83	87	146	678	32	12,438
8	Other Earned Income.....	144	—	113	2,475	1	8,659
9	Total-Earned Income Assessed.....	27,895	7,063	43,624	379,059	8,147	10,784,481
10	Dividends.....	664	280	681	9,089	31	67,104
11	Bond and Bank Interest.....	424	162	508	5,428	127	41,193
12	Rental Income.....	355	28	374	2,389	8	17,099
13	Mortgage Interest.....	106	24	198	3,260	29	10,904
14	Annuity Income.....	19	23	29	349	—	2,361
15	Estate Income.....	91	1	54	984	—	5,280
16	Other Investment Income.....	30	10	68	458	—	4,858
17	Total-Investment Income Assessed.....	1,689	528	1,912	21,957	195	148,799
18	<b>Total Income Assessed.....</b>	<b>29,584</b>	<b>7,591</b>	<b>45,536</b>	<b>401,016</b>	<b>8,342</b>	<b>10,933,280</b>
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	4,215	3,569	14,406	76,132	4,947	4,873,568
20	Pension Fund Deductions.....	383	17	411	7,105	26	145,200
21	Standard Deductions.....	63	235	409	1,503	317	200,304
22	Donations, Medical Expenses, Dues.....	852	186	1,509	12,131	148	302,110
23	Other Deductions.....	49	53	323	1,686	5	42,518
24	<b>Total Exemptions and Deductions Allowed.....</b>	<b>5,562</b>	<b>4,060</b>	<b>17,058</b>	<b>98,557</b>	<b>5,443</b>	<b>5,563,700</b>
25	<b>Net Taxable Income Assessed.....</b>	<b>24,022</b>	<b>3,531</b>	<b>28,478</b>	<b>302,459</b>	<b>2,899</b>	<b>5,369,580</b>
26	<b>Tax Payable.....</b>	<b>7,337</b>	<b>497</b>	<b>5,722</b>	<b>78,833</b>	<b>459</b>	<b>922,218</b>
1	Number of <b>Non-Taxable</b> Returns.....	261	1,110	1,831	4,622	4,091	873,380
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 7	\$ 307	\$ 397	\$ 1,108	\$ 5,013	\$ 998,956
3	Business Income.....	2	—	3	3	7	227
4	Professional Income.....	198	763	2,230	4,290	—	78
5	Commission Income.....	—	—	—	—	—	362
6	Farm or Fishing Income.....	—	—	7	7	17	2,805
7	Old Age Pension Income.....	11	17	46	117	25	5,408
8	Other Earned Income.....	2	—	—	27	6	337
9	Total-Earned Income Assessed.....	176	1,087	2,677	5,552	5,020	1,002,109
10	Dividends.....	7	7	11	183	10	1,435
11	Bond and Bank Interest.....	2	29	24	91	45	2,873
12	Rental Income.....	—	—	13	15	48	1,104
13	Mortgage Interest.....	—	28	3	75	22	319
14	Annuity Income.....	—	7	—	8	—	202
15	Estate Income.....	14	1	2	17	—	116
16	Other Investment Income.....	—	21	—	25	—	560
17	Total-Investment Income Assessed.....	23	93	53	414	125	6,609
18	<b>Total Income Assessed.....</b>	<b>153</b>	<b>1,180</b>	<b>2,730</b>	<b>5,966</b>	<b>5,145</b>	<b>1,008,718</b>
19	<b>Total Exemptions and Deductions Allowed.....</b>	<b>600</b>	<b>1,555</b>	<b>3,492</b>	<b>8,628</b>	<b>6,947</b>	<b>1,444,511</b>

**TABLE 3—(Cont'd)**  
**Distribution by Occupational Classes**  
 (All money figures in thousands of dollars)

Employees of Institutions	Teachers and Professors	Federal Govern- ment Employees	Provincial Govern- ment Employees	Municipal Govern- ment Employees	Unclassified Employees	Total Employees	Sales- men	Forestry Operators	
106,835	94,892	168,981	125,321	110,956	38,157	3,632,065	49,368	2,582	1
\$ 266,477	\$ 342,937	\$ 604,644	\$ 435,802	\$ 398,656	\$ 111,128	\$ 12,905,665	\$ 25,179	\$ 1,811	2
73	56	114	173	175	106	7,559	235	11,280	3
417	768	378	364	358	61	4,072	57	—	4
199	198	205	296	153	72	20,027	230,500	67	5
70	18	31	211	54	53	2,309	21	25	6
698	173	386	526	565	393	15,211	399	2	7
153	481	261	228	205	89	10,076	456	17	8
267,947	344,631	605,957	437,178	400,058	111,902	12,960,301	256,805	13,202	9
1,520	2,313	2,003	1,644	1,154	689	76,457	2,424	97	10
1,856	2,633	2,183	2,015	1,377	677	52,061	1,761	133	11
421	431	976	512	576	322	20,345	1,209	78	12
246	365	336	393	313	127	12,713	1,247	33	13
198	255	204	96	147	89	3,351	80	—	14
322	183	417	307	138	97	6,744	336	14	15
138	85	285	143	119	98	5,726	477	6	16
4,701	6,265	6,404	5,110	3,824	2,099	177,397	7,534	361	17
272,648	350,896	612,361	442,288	403,882	114,001	13,137,698	264,339	13,563	18
132,447	128,241	273,903	200,975	197,217	56,083	5,867,380	98,920	5,221	19
3,753	17,231	31,211	17,125	14,813	1,708	231,067	3,999	27	20
7,643	6,101	11,468	8,740	6,983	2,974	244,530	2,757	192	21
7,432	9,395	16,200	11,508	13,649	2,213	362,655	8,935	228	22
1,645	527	859	873	661	443	47,532	683	63	23
152,920	161,495	333,641	239,221	233,323	63,421	6,753,164	115,294	5,731	24
119,728	189,401	278,720	203,067	170,559	50,580	6,384,534	149,045	7,832	25
18,856	30,955	45,239	33,296	27,175	8,135	1,086,333	28,981	1,646	26
41,149	14,298	30,948	32,687	17,664	17,314	1,031,531	11,030	2,794	1
\$ 43,204	\$ 15,184	\$ 40,437	\$ 43,813	\$ 27,185	\$ 16,966	\$ 1,190,757	\$ 1,183	\$ 534	2
5	—	221	48	3	7	33	21	3,316	3
33	8	—	—	—	—	119	8	—	4
23	10	5	32	34	9	476	16,819	—	5
41	159	175	211	233	112	3,754	14	20	6
290	34	147	388	251	133	6,677	207	47	7
5	5	32	20	4	43	451	60	10	8
43,509	15,082	40,667	44,090	27,238	17,046	1,194,759	18,270	3,887	9
118	42	29	51	48	77	1,809	51	10	10
215	53	147	188	100	114	3,736	105	40	11
115	2	53	128	59	49	1,559	147	19	12
41	10	11	10	20	11	443	74	—	13
16	5	37	—	4	30	296	10	—	14
10	1	14	3	4	24	172	41	—	15
27	14	17	32	—	67	717	8	—	16
542	127	308	412	235	372	8,732	436	69	17
44,051	15,209	40,975	44,502	27,473	17,418	1,203,491	18,706	3,956	18
60,097	19,959	55,297	60,469	35,569	26,996	1,709,845	23,126	6,344	19



**TABLE 3—(Cont'd)**  
**Distribution by Occupational Classes**  
 (All money figures in thousands of dollars)

		Manufac- turers	Proprietors of Con- struction Businesses	Public Utility Operators	Wholesale Traders	Retail Traders	Proprietors of Service Businesses
1	Number of <b>Taxable Returns</b> .....	13,707	27,697	12,752	6,127	72,189	43,282
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 6,985	\$ 11,550	\$ 8,857	\$ 4,020	\$ 32,682	\$ 19,427
3	Business Income.....	67,487	128,149	41,460	40,374	316,359	157,338
4	Professional Income.....	48	166	—	1	556	416
5	Commission Income.....	197	214	170	191	2,638	693
6	Farm or Fishing Income.....	55	88	34	14	1,237	176
7	Old Age Pension Income.....	148	235	41	97	932	515
8	Other Earned Income.....	112	262	60	78	1,079	459
9	Total-Earned Income Assessed.....	74,922	140,664	50,622	44,747	355,483	179,024
10	Dividends.....	559	531	160	847	3,727	1,670
11	Bond and Bank Interest.....	617	777	380	650	4,266	2,142
12	Rental Income.....	1,002	2,586	460	918	10,765	4,035
13	Mortgage Interest.....	466	1,036	197	542	2,729	1,626
14	Annuity Income.....	24	16	26	10	128	51
15	Estate Income.....	29	8	86	141	332	171
16	Other Investment Income.....	81	124	37	90	442	275
17	Total-Investment Income Assessed.....	2,778	5,078	1,346	3,198	22,389	9,970
18	<b>Total Income Assessed</b> .....	77,700	145,742	51,968	47,945	377,872	188,994
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	28,002	57,642	24,367	12,701	149,353	81,473
20	Pension Fund Deductions.....	172	227	140	294	1,051	516
21	Standard Deductions.....	905	1,960	964	330	4,376	2,964
22	Donations, Medical Expenses, Dues.....	1,793	2,689	1,024	1,321	10,122	4,664
23	Other Deductions.....	192	394	121	110	689	604
24	<b>Total Exemptions and Deductions Allowed</b> ....	31,064	62,912	26,616	14,756	165,591	90,221
25	<b>Net Taxable Income Assessed</b> .....	46,636	82,830	25,352	33,189	212,281	98,773
26	<b>Tax Payable</b> .....	9,778	17,381	4,865	8,081	42,482	19,625
1	Number of <b>Non-Taxable Returns</b> .....	6,552	12,900	11,567	2,451	36,433	31,375
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 859	\$ 1,733	\$ 2,750	\$ 313	\$ 5,813	\$ 4,877
3	Business Income.....	7,334	18,929	16,321	1,544	42,398	38,025
4	Professional Income.....	—	—	—	—	—	67
5	Commission Income.....	23	5	112	32	387	159
6	Farm or Fishing Income.....	20	250	235	8	83	55
7	Old Age Pension Income.....	136	239	62	75	750	513
8	Other Earned Income.....	19	93	79	—	175	138
9	Total-Earned Income Assessed.....	8,351	20,749	19,089	1,972	49,440	43,834
10	Dividends.....	42	24	37	50	506	338
11	Bond and Bank Interest.....	117	123	114	62	903	472
12	Rental Income.....	358	694	134	60	1,918	1,284
13	Mortgage Interest.....	69	128	29	164	418	275
14	Annuity Income.....	2	—	2	—	23	7
15	Estate Income.....	1	39	1	—	97	57
16	Other Investment Income.....	4	26	—	—	58	56
17	Total-Investment Income Assessed.....	593	1,034	317	336	3,923	2,489
18	<b>Total Income Assessed</b> .....	8,944	21,783	19,406	2,308	53,363	46,323
19	<b>Total Exemptions and Deductions Allowed</b> .....	14,124	30,204	25,436	5,616	80,765	64,913

**TABLE 3—(Concluded)**  
**Distribution by Occupational Classes**

(All money figures in thousands of dollars)

Proprietors of Financial Businesses	Un- classified Business Proprietors	Total Business Proprietors	Investment Income Pre- dominates	Pension Income Pre- dominates	Total Financial	Estates	Un- classified	Grand Total	
8,292	2,096	188,724	85,664	17,270	102,934	2,246	5,904	4,076,465	1
\$ 5,140	\$ 2,196	\$ 92,667	\$ 73,454	\$ 40,196	\$ 113,650	\$ 114	\$ 15,492	\$ 13,204,523	2
60,006	8,491	830,941	3,207	85	3,293	114	1,951	846,288	3
49	17	1,254	2,231	64	2,295	—	714	358,962	4
442	7	4,619	2,557	146	2,702	27	691	259,239	5
69	11	1,413	176	19	195	43	666	167,769	6
220	50	2,239	13,677	4,261	17,938	—	422	38,450	7
544	90	2,700	5,392	224	5,617	15	1,702	23,850	8
66,332	10,840	935,833	100,694	44,995	145,690	313	21,638	14,899,081	9
2,483	188	10,263	152,112	3,299	155,411	3,423	1,563	261,710	10
1,169	165	10,300	57,823	3,540	61,363	1,982	859	138,901	11
1,552	144	21,541	86,347	439	86,786	1,093	417	136,375	12
1,153	37	7,820	34,974	359	35,333	576	370	63,531	13
41	2	298	5,545	1,047	6,592	6	41	10,805	14
361	4	1,144	82,968	323	83,290	317	1,401	94,833	15
256	44	1,356	13,521	187	13,708	254	733	23,343	16
7,015	584	52,722	433,290	9,194	442,483	7,651	5,384	729,498	17
73,347	11,424	988,555	533,984	54,189	588,173	7,964	27,022	15,628,579	18
17,263	4,276	380,298	129,261	30,122	159,383	1	10,625	6,704,053	19
603	60	3,088	1,099	261	1,360	1	301	247,342	20
355	145	12,192	4,493	1,054	5,547	79	318	271,125	21
2,834	203	24,879	22,309	2,037	24,346	1	1,774	439,335	22
284	59	2,516	2,326	207	2,533	4,465	83	60,665	23
21,339	4,743	422,973	159,488	33,681	193,169	4,547	13,101	7,722,520	24
52,008	6,681	565,582	374,496	20,508	395,004	3,417	13,921	7,906,059	25
14,102	1,600	119,560	79,480	3,183	82,663	562	2,819	1,415,115	26
2,393	1,335	107,800	53,284	29,482	82,766	247	9,868	1,402,506	1
\$ 481	\$ 503	\$ 17,865	\$ 7,199	\$ 24,608	\$ 31,807	\$ 26	\$ 5,584	\$ 1,268,003	2
6,141	1,083	122,808	172	4	176	—	533	124,983	3
—	—	67	40	7	47	—	61	4,588	4
132	4	853	78	35	113	—	20	18,680	5
69	75	538	513	126	387	—	605	144,350	6
71	42	1,934	7,652	8,795	16,447	—	651	30,655	7
64	7	586	330	92	422	—	225	3,030	8
5,462	1,714	143,575	14,958	33,667	48,625	26	7,679	1,594,289	9
26	10	1,043	7,016	1,111	8,127	74	391	13,205	10
54	51	1,937	9,675	2,357	12,032	111	479	23,400	11
351	75	4,892	23,163	694	23,857	5	577	34,987	12
104	—	1,186	5,273	266	5,539	4	220	9,622	13
—	—	35	1,405	624	2,029	—	86	2,503	14
6	—	201	2,639	86	2,725	5	133	3,516	15
—	—	143	811	83	894	39	100	2,213	16
541	136	9,437	49,982	5,221	55,203	238	1,986	89,446	17
4,921	1,850	153,012	64,940	38,888	103,828	264	9,665	1,683,735	18
5,209	2,674	235,285	95,752	60,024	155,776	280	18,342	2,497,339	19

**TABLE 4**  
**Distribution by Cities or Place of Residence**  
 (All money figures in thousands of dollars)

		Newfoundland				Prince Edward	
		Corner Brook	St. John's	All Other Areas	Total	Charlottetown	All Other Areas
1	Number of <b>Taxable Returns</b> .....	4,250	17,797	26,398	48,445	4,925	3,986
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 17,761	\$ 56,502	\$ 86,472	\$ 160,735	\$ 14,165	\$ 9,750
3	Business Income.....	585	2,910	4,069	7,564	1,051	1,246
4	Professional Income.....	223	1,827	326	2,376	617	346
5	Commission Income.....	81	729	468	1,278	247	146
6	Farm or Fishing Income.....	23	22	41	40	6	310
7	Old Age Pension Income.....	18	165	61	244	59	52
8	Other Earned Income.....	43	262	93	398	33	14
9	Total-Earned Income Assessed.....	18,688	62,417	91,530	172,635	16,178	11,864
10	Dividends.....	83	1,168	294	1,545	383	244
11	Bond and Bank Interest.....	44	626	357	1,027	234	292
12	Rental Income.....	75	352	112	539	93	47
13	Mortgage Interest.....	9	306	56	371	66	97
14	Annuity Income.....	1	31	1	33	19	19
15	Estate Income.....	1	237	5	243	64	47
16	Other Investment Income.....	—	60	1	61	6	9
17	Total-Investment Income Assessed.....	213	2,780	826	3,819	865	755
18	<b>Total Income Assessed</b> .....	18,901	65,197	92,356	176,454	17,043	12,619
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	8,408	30,693	50,483	89,584	8,086	6,582
20	Pension Fund Deductions.....	361	657	993	2,011	324	190
21	Standard Deductions.....	313	1,459	2,111	3,883	383	306
22	Donations, Medical Expenses, Dues.....	288	906	1,116	2,310	388	263
23	Other Deductions.....	51	144	252	447	66	69
24	<b>Total Exemptions and Deductions Allowed</b> ....	9,421	33,859	54,955	98,235	9,247	7,410
25	<b>Net Taxable Income Assessed</b> .....	9,480	31,338	37,401	78,219	7,796	5,209
26	<b>Tax Payable</b> .....	1,672	5,803	6,274	13,749	1,354	869
	<b>Number of Taxable Returns</b>						
1	Under \$1,000.....	—	80	80	160	10	—
2	\$ 1,000 under 2,000.....	580	3,780	4,590	8,950	1,200	1,320
3	2,000 under 3,000.....	610	4,530	6,240	11,380	1,430	900
4	3,000 under 4,000.....	800	4,640	7,730	13,170	1,030	900
5	4,000 under 5,000.....	970	2,400	4,260	7,630	570	430
6	5,000 under 6,000.....	470	812	1,667	2,949	256	185
7	6,000 under 7,000.....	302	443	938	1,683	155	85
8	7,000 under 8,000.....	258	236	337	831	64	56
9	8,000 under 9,000.....	92	238	185	515	55	36
10	9,000 under 10,000.....	60	137	111	308	29	13
11	10,000 under 15,000.....	71	255	198	524	83	42
12	15,000 under 20,000.....	24	132	42	198	30	11
13	20,000 and over.....	13	114	20	147	13	8
14	<b>Total Number of Taxable Returns</b> .....	4,250	17,797	26,398	48,445	4,925	3,986



**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

Island	Nova Scotia				New Brunswick				
	Halifax and Dartmouth	Sydney and Glace Bay	All Other Areas	Total	Fredericton	Moncton	Saint John	All Other Areas	
8,911	43,464	13,095	58,301	114,860	6,833	11,301	19,815	43,917	1
\$ 23,915	\$ 137,144	\$ 44,102	\$ 161,287	\$ 342,533	\$ 20,607	\$ 36,487	\$ 59,845	\$ 126,948	2
2,297	5,117	2,107	13,116	20,340	1,406	744	2,175	8,379	3
963	4,103	972	4,461	9,536	838	935	1,701	3,163	4
393	2,882	744	2,923	6,549	243	631	960	1,638	5
316	230	16	2,108	2,322	10	11	10	896	6
111	486	158	705	1,349	77	115	347	421	7
47	345	28	266	639	64	29	242	254	8
28,042	150,307	48,095	184,866	383,268	23,245	38,952	65,260	141,699	9
627	3,741	444	4,388	8,573	590	465	1,772	2,051	10
526	1,233	332	1,941	3,506	292	483	953	1,581	11
140	1,687	274	608	2,569	217	81	493	305	12
163	398	74	271	743	108	117	186	207	13
38	57	14	97	168	12	22	26	55	14
111	1,634	186	864	2,684	109	184	253	270	15
15	435	8	159	602	85	49	55	92	16
1,620	9,185	1,332	8,328	18,845	1,413	1,401	3,738	4,561	17
29,662	159,492	49,427	193,194	402,113	24,658	40,353	68,998	146,260	18
14,668	71,593	25,822	104,933	202,348	11,381	18,790	33,296	79,195	19
514	3,484	788	2,794	7,066	476	935	1,245	2,456	20
689	3,194	909	4,647	8,750	512	781	1,488	3,244	21
651	3,275	1,088	3,000	7,363	545	1,191	1,682	3,452	22
135	615	78	621	1,314	67	173	196	735	23
16,657	82,161	28,685	115,995	226,841	12,981	21,870	37,907	89,082	24
13,005	77,331	20,742	77,199	175,272	11,677	18,483	31,091	57,178	25
2,223	13,542	3,590	12,886	30,018	2,034	3,178	5,339	9,744	26
10	480	40	260	780	40	20	60	120	1
2,520	7,860	1,640	11,950	21,450	1,420	2,160	3,820	9,800	2
2,330	11,080	2,740	16,560	30,380	2,060	2,720	5,700	12,380	3
1,930	11,640	3,920	16,700	32,260	1,340	3,300	5,580	10,860	4
1,000	5,480	2,980	7,200	15,660	880	1,580	2,400	5,600	5
441	2,841	1,014	2,663	6,518	300	700	900	2,220	6
240	1,600	313	1,035	2,948	380	380	320	1,500	7
120	660	156	555	1,371	160	140	260	500	8
91	480	59	378	917	80	40	220	260	9
42	400	47	183	630	20	40	120	180	10
125	518	115	508	1,141	78	153	271	310	11
41	200	33	187	420	36	30	83	93	12
21	225	38	122	385	39	38	81	94	13
8,911	43,464	13,095	58,301	114,860	6,833	11,301	19,815	43,917	14

**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**  
 (All money figures in thousands of dollars)

		N.B. (Concl'd)	Quebec				
		Total	Cap de la Madeleine	Chicou- timi	Drum- mondville	Granby	Hull
1	Number of <b>Taxable Returns</b> .....	81,866	4,868	6,660	5,821	5,935	15,277
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 243,887	\$ 15,821	\$ 21,964	\$ 16,846	\$ 16,428	\$ 45,957
3	Business Income.....	12,704	666	1,375	1,446	1,219	2,010
4	Professional Income.....	6,637	168	742	573	369	893
5	Commission Income.....	3,472	223	242	292	210	528
6	Farm or Fishing Income.....	907	—	—	1	84	—
7	Old Age Pension Income.....	960	11	23	10	16	45
8	Other Earned Income.....	589	3	5	3	20	79
9	Total-Earned Income Assessed.....	269,156	16,892	24,351	19,169	18,346	49,512
10	Dividends.....	4,878	20	75	62	76	249
11	Bond and Bank Interest.....	3,309	49	104	86	80	261
12	Rental Income.....	1,096	94	279	91	54	203
13	Mortgage Interest.....	618	26	27	49	60	44
14	Annuity Income.....	115	—	—	—	1	—
15	Estate Income.....	816	—	1	22	14	174
16	Other Investment Income.....	281	—	—	—	—	4
17	Total-Investment Income Assessed.....	11,113	189	486	310	285	935
18	<b>Total Income Assessed</b> .....	280,269	17,081	24,837	19,479	18,631	50,447
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	142,662	9,141	13,487	10,561	9,782	26,148
20	Pension Fund Deductions.....	5,112	298	328	248	193	1,101
21	Standard Deductions.....	6,025	30	55	94	89	890
22	Donations, Medical Expenses, Dues.....	6,870	1,782	2,335	1,504	1,559	1,772
23	Other Deductions.....	1,171	61	56	29	27	85
24	<b>Total Exemptions and Deductions Allowed</b> ...	161,840	11,312	16,261	12,436	11,650	29,996
25	<b>Net Taxable Income Assessed</b> .....	118,429	5,769	8,576	7,043	6,981	20,451
26	<b>Tax Payable</b> .....	20,295	861	1,427	1,147	1,111	3,204
	<b>Number of Taxable Returns</b>						
1	Under \$1,000.....	240	—	—	20	—	40
2	\$ 1,000 under 2,000.....	17,200	1,100	1,040	1,220	1,520	3,080
3	2,000 under 3,000.....	22,860	780	1,280	1,880	2,220	3,940
4	3,000 under 4,000.....	21,080	1,420	2,340	1,520	1,220	4,920
5	4,000 under 5,000.....	10,460	980	960	560	560	1,860
6	5,000 under 6,000.....	4,120	380	580	240	39	780
7	6,000 under 7,000.....	2,580	60	240	126	159	300
8	7,000 under 8,000.....	1,060	60	80	76	44	140
9	8,000 under 9,000.....	600	—	20	39	42	40
10	9,000 under 10,000.....	360	20	—	39	38	60
11	10,000 under 15,000.....	812	61	72	51	32	55
12	15,000 under 20,000.....	242	3	20	30	47	25
13	20,000 and over.....	252	4	28	20	14	37
14	<b>Total Number of Taxable Returns</b> .....	81,866	4,868	6,660	5,821	5,935	15,277

**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**  
 (All money figures in thousands of dollars)

Quebec—(Continued)									
Jonquiere	Montreal	Quebec	Rouyn and Noranda	St. Hyacinthe	St. Johns	Shawinigan Falls	Sherbrooke	Thetford Mines	
4,087	551,979	56,042	7,667	4,629	6,644	8,280	13,471	4,745	1
\$ 13,317	\$1,827,989	\$ 170,673	\$ 27,811	\$ 10,704	\$ 19,560	\$ 30,459	\$ 37,320	\$ 16,936	2
646	105,024	12,490	1,202	676	1,568	1,232	3,693	1,455	3
199	54,331	7,790	347	176	68	680	1,937	250	4
136	54,113	4,030	269	166	390	341	647	166	5
—	296	9	—	25	1	2	3	13	6
—	4,284	355	33	21	10	40	96	6	7
—	5,486	136	17	9	11	8	54	—	8
14,298	2,051,523	195,465	29,679	11,727	21,608	32,758	43,744	18,800	9
27	53,231	4,462	97	92	171	130	950	58	10
8	22,732	2,417	75	98	147	183	439	123	11
36	31,038	2,013	166	364	57	367	496	50	12
1	8,163	611	95	87	53	47	264	2	13
1	1,240	51	—	—	10	—	92	—	14
—	23,918	1,208	12	162	96	41	234	42	15
—	5,574	14	—	4	33	—	12	—	16
73	145,896	10,776	445	807	567	768	2,487	275	17
14,371	2,197,419	206,241	30,124	12,534	22,175	33,526	46,231	19,075	18
8,207	902,747	95,236	14,777	7,130	11,385	16,585	23,377	9,309	19
250	32,601	3,452	483	51	183	667	371	156	20
16	22,042	396	509	40	141	59	302	19	21
1,469	113,733	18,878	656	1,198	1,688	3,322	3,419	1,815	22
48	6,078	793	66	25	55	52	143	27	23
9,990	1,077,201	118,755	16,491	8,444	13,452	20,685	27,612	11,326	24
4,381	1,120,218	87,486	13,633	4,090	8,723	12,841	18,619	7,749	25
678	199,117	15,376	2,211	648	1,361	2,045	3,105	1,346	26
—	3,460	100	60	—	60	—	—	—	1
720	92,200	12,980	700	1,740	1,480	1,460	3,120	720	2
700	138,190	13,720	1,420	1,400	1,600	1,040	4,100	700	3
1,580	145,380	14,640	2,960	1,080	1,980	1,600	3,360	1,420	4
560	77,500	6,880	1,440	240	820	2,600	1,380	1,340	5
340	36,921	3,100	424	60	280	880	561	240	6
100	18,741	1,320	217	40	240	220	248	60	7
—	10,882	800	146	20	80	180	267	60	8
40	6,780	440	99	—	—	140	100	80	9
—	3,920	340	49	—	60	20	30	—	10
33	9,865	996	90	20	20	96	142	82	11
4	3,575	326	35	17	8	17	82	19	12
10	4,565	400	27	12	16	27	81	24	13
4,087	551,979	56,042	7,667	4,629	6,644	8,280	13,471	4,745	14



**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

		Quebec—(Concluded)				Ontario	
		Trois Rivieres	Valley- field	All Other Areas	Total	Barrie	Belleville
1	Number of <b>Taxable</b> Returns.....	12,128	6,261	274,924	989,418	5,253	7,449
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 40,683	\$ 18,776	\$ 842,113	\$3,173,357	\$ 14,023	\$ 23,927
3	Business Income.....	2,863	985	69,745	208,295	2,303	1,778
4	Professional Income.....	976	178	15,286	84,963	274	828
5	Commission Income.....	621	342	11,497	74,213	327	355
6	Farm or Fishing Income.....	5	24	1,088	1,435	88	34
7	Old Age Pension Income.....	61	31	1,128	6,170	126	155
8	Other Earned Income.....	30	5	684	6,550	27	30
9	Total-Earned Income Assessed.....	45,229	20,341	941,541	3,554,983	17,168	27,107
10	Dividends.....	616	21	6,733	67,070	400	472
11	Bond and Bank Interest.....	297	102	4,916	32,117	324	334
12	Rental Income.....	574	161	3,655	39,698	334	358
13	Mortgage Interest.....	62	17	2,723	12,331	155	172
14	Annuity Income.....	5	—	141	1,541	32	13
15	Estate Income.....	44	26	1,778	27,772	255	158
16	Other Investment Income.....	6	2	809	6,458	1	21
17	Total-Investment Income Assessed.....	1,604	329	20,755	186,987	1,501	1,528
18	<b>Total Income Assessed</b> .....	46,833	20,670	962,296	3,741,970	18,669	28,635
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	22,384	11,282	494,991	1,686,529	8,302	12,031
20	Pension Fund Deductions.....	758	233	12,159	53,532	361	553
21	Standard Deductions.....	108	81	8,766	33,637	447	573
22	Donations, Medical Expenses, Dues.....	4,262	1,829	63,353	224,574	252	648
23	Other Deductions.....	94	6	3,657	11,302	58	288
24	<b>Total Exemptions and Deductions Allowed</b> ...	27,606	13,431	582,926	2,009,574	9,420	14,093
25	<b>Net Taxable Income Assessed</b> .....	19,227	7,239	379,370	1,732,396	9,249	14,542
26	<b>Tax Payable</b> .....	3,081	1,097	59,564	297,379	1,759	2,583
	<b>Numbers of Taxable Returns</b>						
1	Under \$1,000.....	—	—	560	4,300	—	20
2	\$ 1,000 under 2,000.....	2,400	1,100	56,760	183,340	1,020	1,300
3	2,000 under 3,000.....	2,520	1,600	66,170	243,260	1,440	1,880
4	3,000 under 4,000.....	3,100	2,200	75,140	265,860	1,320	1,700
5	4,000 under 5,000.....	1,860	880	39,570	139,990	700	1,120
6	5,000 under 6,000.....	900	200	16,490	62,415	420	661
7	6,000 under 7,000.....	480	140	8,001	30,692	160	308
8	7,000 under 8,000.....	200	120	3,905	17,060	20	104
9	8,000 under 9,000.....	160	—	2,210	10,190	40	97
10	9,000 under 10,000.....	140	—	1,856	6,572	40	50
11	10,000 under 15,000.....	230	—	2,884	14,729	60	146
12	15,000 under 20,000.....	99	12	761	5,080	18	27
13	20,000 and over.....	39	9	617	5,930	15	36
14	<b>Total Number of Taxable Returns</b> .....	12,128	6,261	274,924	989,418	5,253	7,449

**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

Ontario—(Continued)									
Brampton	Brantford	Brockville	Chatham	Cornwall	Fort William and Port Arthur	Galt	Guelph	Hamilton	
5,668	17,378	6,359	7,778	13,801	30,265	9,542	12,609	113,397	1
\$ 18,895	\$ 53,760	\$ 21,757	\$ 25,077	\$ 48,588	\$ 102,297	\$ 29,344	\$ 38,600	\$ 404,064	2
1,494	3,408	849	1,969	1,800	5,808	2,268	2,583	19,635	3
664	1,318	428	706	647	2,460	599	933	11,855	4
234	750	278	630	438	1,045	302	598	8,046	5
713	278	44	129	66	9	67	11	293	6
132	232	60	139	74	252	93	114	1,105	7
16	93	3	23	1	112	69	43	331	8
22,148	59,839	23,331	28,673	51,614	111,983	32,608	42,860	445,329	9
233	1,680	453	246	237	891	551	808	6,830	10
233	800	214	291	218	956	367	526	3,575	11
234	412	139	252	342	359	252	344	3,724	12
280	478	81	286	156	338	212	182	2,319	13
16	115	12	15	2	115	14	39	449	14
44	574	598	274	78	237	92	271	2,832	15
114	13	48	38	3	31	28	6	413	16
1,154	4,072	1,545	1,402	1,036	2,927	1,516	2,176	20,142	17
23,302	63,911	24,876	30,075	52,650	114,910	34,124	45,036	465,471	18
9,027	29,794	10,369	13,251	23,773	49,177	15,069	19,814	186,801	19
370	826	327	484	748	2,225	370	761	6,507	20
443	1,214	436	521	1,092	2,303	723	909	8,310	21
353	1,735	619	712	964	2,170	743	1,034	8,934	22
37	106	49	23	40	670	173	119	1,569	23
10,230	33,675	11,800	14,991	26,617	56,545	17,078	22,637	212,121	24
13,072	30,236	13,076	15,084	26,033	58,365	17,046	22,399	253,350	25
2,436	5,391	2,361	2,802	4,486	10,367	3,003	3,831	46,344	26
20	160	80	60	—	300	60	120	1,020	1
800	2,480	700	1,040	2,120	5,000	1,760	2,280	14,640	2
1,440	4,360	1,620	1,700	3,020	5,860	2,440	3,160	22,880	3
1,140	5,680	1,920	2,220	3,320	8,460	2,820	3,700	28,100	4
880	2,760	1,040	1,660	2,680	5,400	1,380	1,620	22,540	5
520	880	303	440	1,300	2,787	380	700	11,340	6
320	320	273	300	640	1,003	220	340	5,181	7
260	180	170	80	280	457	120	180	2,420	8
40	80	87	100	220	313	160	220	1,320	9
60	100	15	20	40	125	20	80	940	10
140	203	83	92	125	314	89	115	1,699	11
24	92	42	29	23	127	44	41	616	12
24	83	26	37	33	119	49	53	701	13
5,668	17,378	6,359	7,778	13,801	30,265	9,542	12,609	113,397	14

**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

		<b>Ontario—(Continued)</b>					
		Kingston	Kirkland Lake	Kitchener and Waterloo	London	Niagara Falls	North Bay
1	Number of <b>Taxable Returns</b> .....	16,693	4,723	30,516	45,512	16,702	9,111
<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 52,636	\$ 14,985	\$ 98,381	\$ 141,900	\$ 60,454	\$ 30,751
3	Business Income.....	2,730	807	5,815	6,112	3,002	1,889
4	Professional Income.....	2,356	338	2,933	3,250	1,332	772
5	Commission Income.....	924	86	2,155	3,307	648	697
6	Farm or Fishing Income.....	4	1	54	181	4	10
7	Old Age Pension Income.....	202	32	271	540	217	36
8	Other Earned Income.....	17	—	150	258	47	78
9	Total-Earned Income Assessed.....	58,861	16,249	109,759	155,548	65,704	34,213
10	Dividends.....	1,665	132	1,648	2,781	371	309
11	Bond and Bank Interest.....	541	82	1,202	1,625	450	131
12	Rental Income.....	719	63	841	1,512	575	334
13	Mortgage Interest.....	224	5	663	586	361	222
14	Annuity Income.....	30	40	54	174	204	—
15	Estate Income.....	311	84	1,328	2,586	126	46
16	Other Investment Income.....	75	2	109	57	21	7
17	Total-Investment Income Assessed.....	3,565	408	5,845	9,321	2,108	1,049
18	<b>Total Income Assessed</b> .....	62,426	16,657	115,604	164,869	67,812	35,262
<b>Exemptions and Deductions Allowed</b>							
19	Personal Exemptions.....	26,605	8,064	48,476	70,368	28,252	15,181
20	Pension Fund Deductions.....	1,221	226	1,404	3,353	1,000	763
21	Standard Deductions.....	1,254	386	2,105	3,432	1,169	679
22	Donations, Medical Expenses, Dues.....	1,387	255	3,043	3,504	1,479	638
23	Other Deductions.....	145	43	382	758	211	256
24	<b>Total Exemptions and Deductions Allowed</b> ...	30,612	8,974	55,410	81,415	32,111	17,517
25	<b>Net Taxable Income Assessed</b> .....	31,814	7,683	60,194	83,454	35,701	17,745
26	<b>Tax Payable</b> .....	5,660	1,348	10,941	14,628	6,028	3,088
<b>Number of Taxable Returns</b>							
1	Under \$1,000.....	200	—	340	460	80	60
2	\$ 1,000 under 2,000.....	3,540	780	4,620	7,480	2,380	1,160
3	2,000 under 3,000.....	3,580	1,360	7,420	12,640	2,760	2,380
4	3,000 under 4,000.....	3,920	1,380	8,240	12,060	3,880	2,540
5	4,000 under 5,000.....	2,760	680	5,560	6,460	4,280	1,380
6	5,000 under 6,000.....	1,080	180	1,900	2,820	1,620	660
7	6,000 under 7,000.....	570	140	840	1,201	700	240
8	7,000 under 8,000.....	194	40	420	740	340	180
9	8,000 under 9,000.....	211	40	260	580	160	140
10	9,000 under 10,000.....	208	20	200	260	100	80
11	10,000 under 15,000.....	277	50	378	449	275	235
12	15,000 under 20,000.....	69	33	170	160	80	26
13	20,000 and over.....	84	20	168	202	47	30
14	<b>Total Number of Taxable Returns</b> .....	16,693	4,723	30,516	45,512	16,702	9,111



**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

Ontario—(Continued)									
Orillia	Oshawa	Ottawa	Pembroke	Peter- borough	Port Colborne	St. Catharines	St. Thomas	Sarnia	
5,411	20,151	92,037	4,556	14,603	5,637	22,160	7,339	15,708	1
\$ 16,136	\$ 75,125	\$ 314,823	\$ 13,398	\$ 50,945	\$ 20,385	\$ 80,019	\$ 23,697	\$ 62,489	2
1,147	2,023	12,956	831	3,169	943	5,720	876	2,955	3
281	1,495	10,613	523	1,679	307	2,433	307	1,092	4
260	1,243	7,036	260	761	242	869	287	564	5
10	183	455	147	7	—	183	145	136	6
54	141	1,413	4	123	55	316	158	106	7
6	30	720	8	52	6	181	10	19	8
17,894	80,240	348,016	15,171	56,736	21,938	89,721	25,480	67,361	9
526	997	7,081	175	566	186	1,365	417	766	10
210	492	4,393	59	334	286	892	309	404	11
131	499	3,747	48	431	117	494	178	358	12
37	213	1,183	7	102	102	481	121	299	13
6	18	345	3	27	20	103	53	16	14
95	199	3,450	43	282	15	759	187	138	15
29	1,055	464	1	43	2	59	9	50	16
1,034	3,473	20,663	336	1,785	728	4,153	1,274	2,031	17
18,928	83,713	368,679	15,507	58,521	22,666	93,874	26,754	69,392	18
8,670	34,165	141,913	7,429	24,520	10,522	38,614	12,037	26,752	19
377	702	11,078	329	1,175	193	1,135	651	1,505	20
420	1,495	6,273	288	936	341	1,463	484	1,015	21
394	1,730	9,049	425	1,622	656	2,469	701	1,762	22
70	211	1,044	65	76	59	261	418	247	23
9,931	38,303	169,357	8,536	28,329	11,771	43,942	14,291	31,281	24
8,997	45,410	199,322	6,971	30,192	10,895	49,932	12,463	38,111	25
1,531	8,627	36,086	1,266	5,205	1,871	9,377	2,065	6,803	26
20	60	1,221	101	80	20	100	20	140	1
1,160	2,180	13,180	820	1,980	530	2,800	1,260	1,960	2
1,380	3,220	23,560	1,180	2,620	820	3,500	2,020	2,700	3
1,380	6,300	21,560	1,300	3,720	1,400	6,340	1,640	2,860	4
720	4,420	13,060	740	3,080	2,000	4,680	1,220	2,500	5
400	2,000	7,562	260	1,498	540	2,280	440	2,640	6
120	900	4,100	60	758	120	861	260	1,480	7
40	420	2,521	20	320	60	420	220	500	8
40	200	1,300	—	168	60	360	100	261	9
40	80	1,281	—	58	20	220	40	220	10
80	201	1,726	35	214	34	344	88	327	11
9	81	480	20	58	11	127	13	63	12
22	89	486	20	49	22	128	18	57	13
5,411	20,151	92,037	4,556	14,603	5,637	22,160	7,339	15,708	14

**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

		Ontario—(Continued)					
		Sault Ste. Marie	Stratford	Sudbury and Copper Cliff	Timmins, Porcupine and Schumacher	Toronto	Welland
1	Number of <b>Taxable Returns</b> .....	18,625	7,356	35,270	12,154	607,534	10,381
<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 75,058	\$ 21,331	\$ 138,014	\$ 39,339	\$2,046,361	\$ 39,242
3	Business Income.....	3,540	1,577	4,753	1,575	116,692	1,525
4	Professional Income.....	1,722	772	2,524	980	66,634	1,092
5	Commission Income.....	449	181	2,038	162	55,337	196
6	Farm or Fishing Income.....	14	47	21	16	135	1
7	Old Age Pension Income.....	127	77	108	57	7,108	67
8	Other Earned Income.....	53	28	32	5	4,191	19
9	Total-Earned Income Assessed.....	80,963	24,013	147,490	42,134	2,296,458	42,140
10	Dividends.....	508	337	768	140	55,788	201
11	Bond and Bank Interest.....	547	335	565	215	24,476	241
12	Rental Income.....	516	180	1,040	195	20,059	83
13	Mortgage Interest.....	320	137	653	157	14,968	211
14	Annuity Income.....	23	22	43	3	3,083	11
15	Estate Income.....	143	243	290	7	24,968	49
16	Other Investment Income.....	40	33	65	12	5,356	15
17	Total-Investment Income Assessed.....	2,097	1,287	3,424	729	148,698	811
18	<b>Total Income Assessed</b> .....	83,060	25,300	150,914	42,863	2,445,156	42,951
<b>Exemptions and Deductions Allowed</b>							
19	Personal Exemptions.....	33,246	11,816	61,625	21,486	910,501	18,263
20	Pension Fund Deductions.....	679	480	1,159	420	37,330	563
21	Standard Deductions.....	1,358	523	2,495	951	48,200	669
22	Donations, Medical Expenses, Dues.....	1,649	572	2,833	701	41,702	1,113
23	Other Deductions.....	166	69	390	86	10,031	83
24	<b>Total Exemptions and Deductions Allowed</b> ....	37,098	13,460	68,502	23,644	1,047,764	20,691
25	<b>Net Taxable Income Assessed</b> .....	45,962	11,840	82,412	19,219	1,397,392	22,260
26	<b>Tax Payable</b> .....	8,330	2,074	14,558	3,295	268,737	3,923
<b>Number of Taxable Returns</b>							
1	Under \$1,000.....	80	160	120	80	7,780	100
2	\$ 1,000 under 2,000.....	2,220	1,240	4,020	1,880	94,640	960
3	2,000 under 3,000.....	2,400	1,940	5,080	2,440	151,700	2,120
4	3,000 under 4,000.....	3,260	2,380	5,960	4,660	146,960	2,600
5	4,000 under 5,000.....	4,540	920	11,480	1,640	94,320	2,220
6	5,000 under 6,000.....	3,380	340	4,680	840	45,082	1,060
7	6,000 under 7,000.....	1,280	100	1,820	240	22,441	700
8	7,000 under 8,000.....	680	120	1,020	100	12,460	260
9	8,000 under 9,000.....	300	20	400	80	7,262	80
10	9,000 under 10,000.....	100	—	140	40	4,461	60
11	10,000 under 15,000.....	223	77	307	100	11,068	148
12	15,000 under 20,000.....	81	29	110	26	4,135	27
13	20,000 and over.....	81	30	133	28	5,225	46
14	<b>Total Number of Taxable Returns</b> .....	18,625	7,356	35,270	12,154	607,534	10,381

**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

Ontario—(Concluded)				Manitoba					
Windsor	Woodstock	All Other Areas	Total	Brandon	The Pas and Flin Flon	Winnipeg	All Other Areas	Total	
53,481	5,989	437,437	1,728,585	7,651	5,569	139,670	41,041	193,931	1
\$ 187,898	\$ 17,965	\$1,383,198	\$ 5,784,862	\$ 22,579	\$ 21,847	\$ 445,259	\$ 106,170	\$ 595,855	2
7,697	1,077	118,575	351,881	1,391	991	22,685	12,787	37,854	3
4,402	267	26,049	154,865	417	281	12,886	2,404	15,988	4
2,649	215	18,267	111,836	602	52	9,632	1,300	11,586	5
84	20	34,558	37,874	287	—	156	6,374	6,817	6
441	87	3,902	18,124	121	1	1,266	274	1,662	7
156	8	1,809	8,631	37	—	803	130	970	8
203,327	19,639	1,586,358	6,468,073	25,434	23,172	492,687	129,439	670,732	9
1,374	291	19,115	110,308	218	82	9,446	891	10,637	10
1,251	174	14,601	61,653	311	147	4,656	1,264	6,378	11
2,559	254	8,455	50,138	190	—	3,085	1,021	4,296	12
857	162	8,970	35,700	40	17	1,676	340	2,073	13
70	5	773	5,948	6	2	477	41	526	14
806	193	5,316	47,077	22	—	2,320	99	2,441	15
63	2	1,261	9,546	10	28	841	140	1,019	16
6,980	1,081	58,491	320,370	797	276	22,501	3,796	27,370	17
210,307	20,720	1,644,849	6,788,443	26,231	23,448	515,188	133,235	698,102	18
90,589	9,593	752,443	2,788,538	12,430	9,912	222,070	67,453	311,865	19
2,543	263	23,915	105,996	586	579	11,398	2,524	15,087	20
3,858	430	33,254	130,449	593	438	10,495	3,475	15,001	21
4,502	556	29,580	130,486	526	331	11,292	1,694	13,843	22
848	110	7,057	26,218	168	126	2,930	778	4,002	23
102,340	10,952	846,249	3,181,687	14,303	11,386	258,185	75,924	359,798	24
107,967	9,768	798,600	3,606,756	11,928	12,062	257,003	57,311	338,304	25
18,260	1,662	139,080	659,806	2,028	2,091	47,328	9,575	61,022	26
180	40	2,580	15,862	—	—	1,260	380	1,640	1
6,380	940	66,500	257,750	1,720	820	25,300	8,540	36,380	2
11,280	1,680	105,760	405,340	2,260	620	36,440	11,760	51,080	3
16,400	1,820	116,860	439,800	1,740	840	37,840	11,160	51,580	4
9,700	820	71,940	292,900	940	1,820	18,600	4,660	26,020	5
4,520	400	33,936	139,849	380	1,040	8,280	2,460	12,160	6
2,300	140	15,947	66,383	280	280	4,660	900	6,120	7
960	20	8,322	34,648	100	60	1,960	340	2,460	8
520	20	4,983	20,222	80	—	1,420	320	1,820	9
240	40	2,359	11,757	20	—	660	100	780	10
521	38	5,298	25,559	93	51	1,707	311	2,162	11
260	16	1,623	8,790	22	30	717	63	832	12
220	15	1,329	9,725	16	8	826	47	897	13
53,481	5,989	437,437	1,728,585	7,651	5,569	139,670	41,041	193,931	14



**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

		Saskatchewan					Total
		Moose Jaw	Prince Albert	Regina	Saskatoon and Sutherland	All Other Areas	
1	Number of <b>Taxable Returns</b> .....	9,257	5,373	32,639	25,840	75,021	148,130
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 27,956	\$ 17,260	\$ 105,721	\$ 77,275	\$ 163,309	\$ 391,521
3	Business Income.....	1,978	920	6,978	5,717	26,220	41,813
4	Professional Income.....	980	882	4,052	2,869	5,814	14,597
5	Commission Income.....	519	100	2,589	2,018	2,216	7,442
6	Farm or Fishing Income.....	1,201	150	1,009	742	49,381	52,483
7	Old Age Pension Income.....	163	45	354	229	1,323	2,114
8	Other Earned Income.....	24	73	146	199	454	896
9	Total-Earned Income Assessed.....	32,821	19,430	120,849	89,049	248,717	510,866
10	Dividends.....	344	109	1,536	914	1,621	4,524
11	Bond and Bank Interest.....	318	184	951	862	3,449	5,764
12	Rental Income.....	531	87	1,919	1,177	5,161	8,875
13	Mortgage Interest.....	54	69	112	429	429	1,093
14	Annuity Income.....	14	1	86	163	161	425
15	Estate Income.....	117	56	205	62	293	733
16	Other Investment Income.....	56	9	393	80	336	874
17	Total-Investment Income Assessed.....	1,434	515	5,202	3,687	11,450	22,288
18	<b>Total Income Assessed</b> .....	34,255	19,945	126,051	92,736	260,167	533,154
	<b>Exemptions and Deductions Allowed</b>						
19	Personal Exemptions.....	15,078	9,071	51,134	41,454	126,185	242,922
20	Pension Fund Deductions.....	909	565	2,796	2,021	4,332	10,623
21	Standard Deductions.....	663	398	2,485	2,018	5,920	11,484
22	Donations, Medical Expenses, Dues.....	806	415	2,425	1,733	4,326	9,705
23	Other Deductions.....	286	218	345	500	1,470	2,819
24	<b>Total Exemptions and Deductions Allowed</b> ....	17,742	10,667	59,185	47,726	142,233	277,553
25	<b>Net Taxable Income Assessed</b> .....	16,513	9,278	66,866	45,010	117,934	255,601
26	<b>Tax Payable</b> .....	2,934	1,632	12,834	8,079	19,924	45,403
	<b>Number of Taxable Returns</b>						
1	Under \$1,000.....	40	20	200	120	240	620
2	\$ 1,000 under 2,000.....	1,560	800	4,640	4,920	15,100	27,020
3	2,000 under 3,000.....	2,340	1,340	9,180	6,780	20,320	39,960
4	3,000 under 4,000.....	2,500	1,600	8,000	6,940	19,840	38,880
5	4,000 under 5,000.....	1,280	780	4,960	3,380	8,860	19,260
6	5,000 under 6,000.....	700	380	2,360	1,580	4,960	9,980
7	6,000 under 7,000.....	360	240	1,041	920	1,940	4,501
8	7,000 under 8,000.....	100	40	580	340	1,360	2,420
9	8,000 under 9,000.....	100	40	460	220	720	1,540
10	9,000 under 10,000.....	60	20	340	160	460	1,040
11	10,000 under 15,000.....	128	55	528	251	840	1,802
12	15,000 under 20,000.....	56	34	179	102	239	610
13	20,000 and over.....	33	24	171	127	142	497
14	<b>Total Number of Taxable Returns</b> .....	9,257	5,373	32,639	25,840	75,021	148,130

**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

Alberta						British Columbia			
Calgary	Edmonton	Lethbridge	Medicine Hat	All Other Areas	Total	Alberni and Port Alberni	Kamloops	Kelowna	
75,082	95,524	10,249	6,594	92,430	279,879	7,058	5,361	4,454	1
\$ 257,853	\$ 324,682	\$ 29,169	\$ 17,567	\$ 240,196	\$ 869,467	\$ 25,911	\$ 17,735	\$ 12,885	2
14,617	14,255	2,927	1,684	27,821	61,304	933	1,324	1,768	3
8,202	8,568	1,174	501	4,993	23,438	374	660	588	4
9,004	5,784	839	150	2,034	17,811	195	57	205	5
2,890	833	1,975	1,997	41,592	49,287	212	75	342	6
803	739	135	70	833	2,580	36	61	83	7
449	772	47	103	483	1,854	24	76	68	8
293,818	355,633	36,266	22,072	317,952	1,025,741	27,685	19,988	15,939	9
6,191	6,053	546	191	3,347	16,328	157	165	427	10
2,463	2,443	382	132	2,265	7,685	90	155	237	11
4,048	3,535	854	301	2,849	11,587	143	248	182	12
607	1,343	86	78	1,080	3,194	8	72	106	13
230	99	15	15	43	402	—	92	37	14
977	800	269	27	731	2,804	6	16	94	15
845	355	23	19	260	1,502	12	24	1	16
15,361	14,628	2,175	763	10,575	43,502	416	772	1,084	17
309,179	370,261	38,441	22,835	328,527	1,069,243	28,101	20,760	17,023	18
117,583	150,553	16,974	10,688	155,609	451,407	12,229	8,513	7,396	19
5,456	6,385	680	453	4,414	17,388	341	442	163	20
6,095	7,820	816	562	7,840	23,133	562	430	347	21
3,954	5,016	620	244	3,792	13,626	411	263	261	22
1,609	1,927	232	241	1,681	5,690	30	169	48	23
134,697	171,701	19,322	12,188	173,336	511,244	13,573	9,817	8,215	24
174,482	198,560	19,119	10,647	155,191	557,999	14,528	10,943	8,808	25
32,818	36,166	3,466	1,823	26,483	100,756	2,448	1,934	1,539	26
760	1,280	80	20	640	2,780	—	40	20	1
10,980	15,900	1,860	1,440	17,100	47,280	820	900	680	2
16,800	22,480	2,540	1,740	23,260	66,820	920	1,140	1,200	3
19,020	23,120	2,540	1,480	24,360	70,520	2,340	1,240	1,200	4
11,620	14,580	1,600	980	12,600	41,380	1,640	1,080	580	5
6,300	7,980	660	500	6,480	21,920	680	350	237	6
2,720	3,920	360	220	3,420	10,640	280	287	162	7
1,801	1,861	160	60	1,700	5,582	140	79	102	8
1,380	1,080	100	20	920	3,500	120	71	92	9
1,000	600	20	20	620	2,260	40	27	61	10
1,756	1,675	224	72	952	4,679	54	113	88	11
452	490	54	20	225	1,241	18	12	19	12
493	558	51	22	153	1,277	6	22	13	13
75,082	95,524	10,249	6,594	92,430	279,879	7,058	5,361	4,454	14

**TABLE 4—(Cont'd)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

		<b>British Columbia—(Cont'd)</b>					
		Nanaimo	Nelson	New West- minister	Prince George	Prince Rupert	Trail and Rossland
1	Number of <b>Taxable Returns</b> .....	6,307	3,572	20,905	6,368	4,619	6,182
<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 21,021	\$ 11,124	\$ 72,623	\$ 22,076	\$ 15,552	\$ 23,848
3	Business Income.....	1,807	996	3,230	2,193	930	996
4	Professional Income.....	359	379	2,002	544	245	447
5	Commission Income.....	361	49	1,137	112	138	27
6	Farm or Fishing Income.....	80	23	413	1	1,585	13
7	Old Age Pension Income.....	36	43	87	12	1	3
8	Other Earned Income.....	27	121	125	7	6	32
9	Total-Earned Income Assessed.....	23,691	12,735	79,617	24,943	18,457	25,366
10	Dividends.....	222	133	872	248	38	209
11	Bond and Bank Interest.....	138	125	464	61	86	86
12	Rental Income.....	43	52	580	51	146	49
13	Mortgage Interest.....	79	65	274	32	7	98
14	Annuity Income.....	—	2	23	5	—	22
15	Estate Income.....	146	85	74	23	9	17
16	Other Investment Income.....	10	—	85	7	5	1
17	Total-Investment Income Assessed.....	638	462	2,372	427	291	482
18	<b>Total Income Assessed</b> .....	24,329	13,197	81,989	25,370	18,748	25,848
<b>Exemptions and Deductions Allowed</b>							
19	Personal Exemptions.....	10,761	6,133	34,359	10,126	7,086	11,392
20	Pension Fund Deductions.....	444	293	1,307	272	316	207
21	Standard Deductions.....	544	271	1,591	545	398	425
22	Donations, Medical Expenses, Dues.....	274	215	1,511	265	174	658
23	Other Deductions.....	43	95	222	208	78	97
24	<b>Total Exemptions and Deductions Allowed</b> ....	12,066	7,007	38,990	11,416	8,052	12,779
25	<b>Net Taxable Income Assessed</b> .....	12,263	6,190	42,999	13,954	10,696	13,069
26	<b>Tax Payable</b> .....	2,087	1,050	7,609	2,526	1,842	2,204
<b>Number of Taxable Returns</b>							
1	Under \$1,000.....	20	—	120	20	40	—
2	\$ 1,000 under 2,000.....	920	580	2,400	900	520	560
3	2,000 under 3,000.....	1,320	740	4,180	1,440	960	860
4	3,000 under 4,000.....	1,400	980	6,400	1,780	840	1,440
5	4,000 under 5,000.....	1,400	720	4,260	860	1,260	2,120
6	5,000 under 6,000.....	680	253	1,620	700	460	656
7	6,000 under 7,000.....	180	135	820	260	240	260
8	7,000 under 8,000.....	200	85	300	160	120	80
9	8,000 under 9,000.....	80	17	301	40	40	93
10	9,000 under 10,000.....	20	11	140	40	80	13
11	10,000 under 15,000.....	57	34	221	93	40	66
12	15,000 under 20,000.....	13	13	78	51	10	25
13	20,000 and over.....	17	4	65	24	9	9
14	<b>Total Number of Taxable Returns</b> .....	6,307	3,572	20,905	6,368	4,619	6,182



**TABLE 4—(Concluded)**  
**Distribution by Cities or Place of Residence**

(All money figures in thousands of dollars)

British Columbia—(Concluded)					Yukon	North West Terri- tories	Non- Residents	Grand Total	
Vancouver	Victoria	West Vancouver	All Other Areas	Total					
212,023	40,634	7,646	130,770	455,899	4,055	2,634	19,852	4,076,465	1
\$ 718,838	\$ 124,619	\$ 34,754	\$ 438,983	\$ 1,539,969	\$ 15,513	\$ 10,470	\$ 52,439	\$13,204,523	2
38,775	7,920	2,764	34,710	98,346	713	303	2,874	846,288	3
23,303	4,908	3,358	6,894	44,061	127	77	1,334	358,962	4
14,753	2,570	2,327	2,326	24,257	52	11	339	259,239	5
5,346	1,055	1	7,073	16,215	12	1	84	167,769	6
2,620	989	157	975	5,103	23	1	9	38,450	7
1,131	441	291	712	3,061	9	3	203	23,850	8
804,766	142,502	43,650	491,673	1,731,012	16,425	10,866	57,282	14,899,081	9
20,543	7,442	2,057	4,131	36,644	73	40	463	261,710	10
8,598	3,080	583	2,945	16,648	60	26	202	138,901	11
8,851	1,628	186	1,873	14,032	16	12	3,377	136,375	12
3,386	1,361	231	1,340	7,059	15	3	168	63,531	13
780	374	37	223	1,595	—	1	13	10,805	14
5,899	2,596	252	707	9,924	6	7	215	94,833	15
1,864	249	208	353	2,819	4	—	162	23,343	16
49,921	16,730	3,554	11,572	88,721	174	89	4,600	729,498	17
854,687	159,232	47,204	503,245	1,819,733	16,599	10,955	61,882	15,628,579	18
330,874	65,994	13,492	226,268	744,623	5,835	3,877	19,195	6,704,053	19
13,256	3,604	939	7,193	28,777	257	152	827	247,342	20
16,711	3,259	522	10,838	36,443	348	223	1,060	271,125	21
14,947	2,657	945	6,384	28,965	135	98	709	439,335	22
3,203	483	319	2,016	7,011	34	19	503	60,665	23
378,991	75,997	16,217	252,699	845,819	6,609	4,369	22,294	7,722,520	24
475,696	83,235	30,987	250,546	973,914	9,990	6,586	39,588	7,906,059	25
87,444	14,437	6,683	42,601	174,404	1,749	1,157	7,154	1,415,115	26
2,140	580	40	600	3,620	111	69	3,890	34,082	1
32,640	5,800	920	18,270	65,910	530	347	5,360	674,037	2
47,840	9,280	940	27,030	97,850	780	454	3,340	975,834	3
49,940	9,820	1,220	34,810	113,410	710	471	2,390	1,052,061	4
35,260	7,940	1,040	24,880	83,040	710	455	1,500	640,005	5
19,380	2,921	840	12,308	41,085	591	430	1,025	303,483	6
9,780	1,600	560	6,199	20,763	347	215	787	147,899	7
4,483	900	500	2,516	9,665	141	84	428	75,870	8
2,642	480	360	1,383	5,719	51	25	201	45,391	9
1,840	320	240	791	3,623	23	26	212	27,633	10
3,602	527	567	1,386	6,848	39	49	527	58,996	11
1,116	242	217	350	2,164	13	5	79	19,715	12
1,360	224	202	247	2,202	9	4	113	21,459	13
212,023	40,634	7,646	130,770	455,899	4,055	2,634	19,852	4,076,465	14

**TABLE 5**  
**Distribution by Counties or Census Divisions and**  
**Selected Localities**

(All money figures in thousands of dollars)

Place of Residence	Taxable				Non-Taxable		
	Number of Returns	Wages and Salaries	Total Income	Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>Newfoundland</b>							
Division 1.....	26,309	\$ 82,630	\$ 93,294	\$ 7,469	14,970	\$ 17,258	\$ 18,639
<i>St. John's</i> .....	<b>17,797</b>	<b>56,502</b>	<b>65,197</b>	<b>5,803</b>	<b>5,940</b>	<b>6,482</b>	<b>7,224</b>
Division 2.....	1,198	3,277	3,415	182	2,170	2,554	2,693
Division 3.....	1,219	3,385	3,653	207	1,890	2,349	2,427
Division 4.....	2,374	7,106	7,785	501	2,320	2,243	2,687
Division 5.....	6,143	23,822	25,577	2,091	3,010	3,719	4,026
<i>Corner Brook</i> .....	<b>4,250</b>	<b>17,761</b>	<b>18,901</b>	<b>1,672</b>	<b>1,400</b>	<b>1,748</b>	<b>1,886</b>
Division 6.....	5,617	22,628	23,623	1,867	3,030	3,687	3,952
Division 7.....	1,626	4,707	5,048	272	3,851	4,182	4,516
Division 8.....	1,446	3,967	4,503	303	4,170	4,380	4,700
Division 9.....	498	1,324	1,579	105	2,360	2,029	2,254
Division 10 (Labrador).....	2,015	7,889	7,977	752	580	712	741
<b>Total Newfoundland</b> .....	<b>48,445</b>	<b>160,735</b>	<b>176,454</b>	<b>13,749</b>	<b>38,351</b>	<b>43,113</b>	<b>46,635</b>
<b>Prince Edward Island</b>							
King's.....	621	1,466	1,959	125	830	811	1,165
Prince.....	2,406	6,015	7,792	554	2,261	1,754	3,060
Queen's.....	5,884	16,434	19,911	1,544	3,060	2,794	3,982
<i>Charlottetown</i> .....	<b>4,925</b>	<b>14,165</b>	<b>17,043</b>	<b>1,354</b>	<b>1,920</b>	<b>1,963</b>	<b>2,351</b>
<b>Total Prince Edward Island</b> .....	<b>8,911</b>	<b>23,915</b>	<b>29,662</b>	<b>2,223</b>	<b>6,151</b>	<b>5,359</b>	<b>8,207</b>
<b>Nova Scotia</b>							
Annapolis.....	1,585	4,702	5,643	427	1,760	1,550	2,027
Antigonish.....	1,350	3,512	4,592	377	980	972	1,150
Colchester.....	5,890	15,071	18,487	1,263	2,800	3,159	3,879
<i>Truro</i> .....	<b>3,780</b>	<b>10,211</b>	<b>12,689</b>	<b>949</b>	<b>1,440</b>	<b>1,682</b>	<b>1,951</b>
Cumberland.....	4,159	11,590	14,603	1,065	3,200	3,697	4,570
Digby.....	1,415	3,080	4,160	252	1,780	1,673	2,211
Guysborough.....	704	1,618	2,187	134	1,420	1,301	1,629
Halifax.....	49,583	154,426	179,100	14,743	18,100	17,653	20,043
<i>Halifax</i> .....	<b>43,464</b>	<b>137,144</b>	<b>159,492</b>	<b>13,542</b>	<b>14,320</b>	<b>13,373</b>	<b>15,206</b>
Hants.....	2,992	7,939	9,260	567	2,780	2,972	3,760
King's.....	4,339	10,949	13,759	1,052	3,140	3,180	3,924
Lunenburg.....	4,794	12,205	15,644	1,164	2,360	2,460	3,269
Pictou.....	6,804	20,301	24,324	1,635	3,800	4,059	4,973
<i>New Glasgow</i> .....	<b>2,974</b>	<b>9,404</b>	<b>11,192</b>	<b>835</b>	<b>1,040</b>	<b>1,195</b>	<b>1,412</b>
Queen's.....	1,822	6,387	7,035	539	1,160	984	1,396
Shelburne.....	1,229	2,449	3,505	186	1,060	1,083	1,551
Yarmouth.....	2,340	5,624	7,863	525	1,800	1,853	2,748
Cape Breton.....	23,422	76,375	84,546	5,670	11,021	13,643	15,262
<i>Sydney and Glace Bay</i> .....	<b>13,095</b>	<b>44,102</b>	<b>49,427</b>	<b>3,590</b>	<b>5,061</b>	<b>5,839</b>	<b>6,640</b>
Inverness.....	1,077	2,670	3,264	178	1,620	1,762	2,065
Richmond.....	777	2,224	2,383	137	1,040	1,148	1,536
Victoria.....	578	1,411	1,758	104	880	923	1,063
<b>Total Nova Scotia</b> .....	<b>114,860</b>	<b>342,533</b>	<b>402,113</b>	<b>30,018</b>	<b>60,701</b>	<b>64,072</b>	<b>77,056</b>

**TABLE 5—(Cont'd)**  
**Distribution by Counties or Census Divisions and**  
**Selected Localities**

(All money figures in thousands of dollars)

Place of Residence	Taxable				Non-Taxable		
	Number of Returns	Wages and Salaries	Total Income	Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>New Brunswick</b>							
Albert.....	908	\$ 2,821	\$ 3,058	\$ 207	620	\$ 739	\$ 858
Carleton.....	2,189	5,333	6,773	386	1,980	2,115	2,623
Charlotte.....	3,495	7,992	10,185	725	3,200	2,857	4,035
Gloucester.....	4,118	12,273	14,045	1,020	5,900	5,630	6,262
Kent.....	1,148	2,735	3,429	220	2,380	2,367	2,674
King's.....	2,957	8,386	10,862	946	2,080	1,882	2,780
Madawaska.....	3,776	13,446	14,398	995	2,900	3,523	3,835
Northumberland.....	5,075	13,841	15,990	958	4,340	4,882	5,604
Queen's.....	1,252	4,138	4,572	299	1,460	1,659	2,131
Restigouche.....	4,810	15,468	17,095	1,094	4,240	5,023	5,318
St. John.....	21,180	64,121	73,656	5,652	9,601	10,824	12,383
<i>Saint John</i> .....	<b>19,815</b>	<b>59,845</b>	<b>68,998</b>	<b>5,339</b>	<b>8,741</b>	<b>9,782</b>	<b>11,273</b>
Sunbury.....	1,145	3,165	3,672	255	1,160	1,356	1,451
Victoria.....	1,874	4,935	5,795	314	1,620	1,884	2,037
Westmorland.....	17,274	54,123	60,254	4,481	8,360	9,032	10,637
<i>Moncton</i> .....	<b>11,301</b>	<b>36,487</b>	<b>40,353</b>	<b>3,178</b>	<b>4,620</b>	<b>4,772</b>	<b>5,417</b>
York.....	10,665	31,110	36,485	2,743	5,120	4,930	5,819
<i>Fredericton</i> .....	<b>6,833</b>	<b>20,607</b>	<b>24,658</b>	<b>2,034</b>	<b>2,480</b>	<b>2,084</b>	<b>2,522</b>
<b>Total New Brunswick.....</b>	<b>81,866</b>	<b>243,887</b>	<b>280,269</b>	<b>20,295</b>	<b>54,961</b>	<b>58,703</b>	<b>68,447</b>
<b>Quebec</b>							
Abitibi.....	11,430	39,098	42,504	2,866	5,521	7,359	8,253
Argenteuil.....	4,834	13,774	16,006	968	2,480	2,823	3,628
Arthabaska.....	4,900	11,445	14,000	802	4,000	4,966	6,054
Bagot.....	1,866	4,104	5,120	231	1,600	2,021	2,416
Beauce.....	3,524	8,918	11,541	720	3,720	3,587	4,712
Beauharnois.....	10,508	33,792	36,667	2,053	3,320	3,590	4,208
<i>Valleyfield</i> .....	<b>6,261</b>	<b>18,776</b>	<b>20,670</b>	<b>1,097</b>	<b>2,060</b>	<b>2,289</b>	<b>2,781</b>
Bellechasse.....	1,107	2,765	2,981	155	1,560	1,666	1,952
Berthier.....	2,671	6,333	8,122	487	1,780	2,124	2,224
Bonaventure.....	1,879	4,974	6,351	374	3,000	3,336	3,818
Brome.....	1,127	3,296	4,242	261	640	538	918
Chambly.....	24,856	86,449	95,785	6,917	7,020	7,845	9,351
Champlain.....	14,143	45,360	50,708	2,821	8,160	9,867	10,913
<i>Cap de la Madeleine</i> .....	<b>4,868</b>	<b>15,821</b>	<b>17,081</b>	<b>861</b>	<b>2,180</b>	<b>2,691</b>	<b>3,081</b>
Charlevoix.....	2,042	6,065	6,938	399	2,360	2,838	3,147
Chateauguay.....	3,934	12,926	15,351	987	1,140	1,209	1,668
Chicoutimi.....	20,389	70,643	75,682	4,089	10,580	16,426	17,847
<i>Arvida</i> .....	<b>2,791</b>	<b>12,150</b>	<b>12,308</b>	<b>793</b>	<b>940</b>	<b>1,440</b>	<b>1,513</b>
<i>Chicoutimi</i> .....	<b>6,660</b>	<b>21,964</b>	<b>24,837</b>	<b>1,427</b>	<b>2,880</b>	<b>4,514</b>	<b>4,750</b>
<i>Jonquière</i> .....	<b>4,087</b>	<b>13,317</b>	<b>14,371</b>	<b>678</b>	<b>2,680</b>	<b>4,428</b>	<b>4,945</b>
Compton.....	1,926	4,903	5,987	314	1,561	2,104	2,376
Dorchester.....	1,473	3,213	4,338	219	2,300	2,331	3,147
Drummond.....	7,542	21,689	24,687	1,362	4,640	6,203	7,261
<i>Drummondville</i> .....	<b>5,821</b>	<b>16,846</b>	<b>19,479</b>	<b>1,147</b>	<b>3,120</b>	<b>4,164</b>	<b>4,669</b>
Frontenac.....	1,613	4,073	5,439	318	2,180	2,106	2,731
Gaspé (Magdalen Islands).....	3,681	9,628	12,095	790	5,431	5,243	6,035



**TABLE 5—(Cont'd)**  
**Distribution by Counties or Census Divisions and**  
**Selected Localities**

(All money figures in thousands of dollars)

Place of Residence	Taxable				Non-Taxable		
	Number of Returns	Wages and Salaries	Total Income	Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>Quebec—(Continued)</b>							
Hochelaga, Jacques Cartier and Laval.....	551,979	\$ 1,827,989	\$ 2,197,419	\$ 199,117	142,921	\$ 143,441	\$ 162,471
Montreal.....	<b>551,979</b>	<b>1,827,989</b>	<b>2,197,419</b>	<b>199,117</b>	<b>142,921</b>	<b>143,441</b>	<b>162,471</b>
Hull.....	22,978	69,754	77,099	5,053	9,400	10,648	12,236
Hull.....	<b>15,277</b>	<b>45,957</b>	<b>50,447</b>	<b>3,204</b>	<b>5,000</b>	<b>5,271</b>	<b>5,901</b>
Huntingdon.....	1,452	4,016	5,079	406	860	735	853
Iberville.....	2,205	6,670	7,135	373	1,120	1,429	1,691
Joliette.....	5,062	13,917	16,429	888	3,240	3,755	4,707
Kamouraska.....	1,060	2,682	3,873	225	1,400	1,663	1,865
Labelle.....	1,350	3,053	4,043	266	2,260	2,298	2,854
Lake St. John.....	10,739	34,592	37,876	2,024	7,220	9,023	10,370
La Prairie.....	4,504	15,027	16,044	950	1,920	2,210	2,490
L'Assomption.....	4,728	13,381	15,278	811	1,800	1,978	2,483
Levis.....	9,292	28,002	31,881	1,687	4,500	5,352	6,109
Levis.....	<b>4,158</b>	<b>11,594</b>	<b>13,791</b>	<b>749</b>	<b>1,680</b>	<b>1,905</b>	<b>2,086</b>
L'Islet.....	1,274	2,624	3,834	211	1,300	1,419	1,694
Lotbiniere.....	1,668	4,070	4,874	233	1,780	1,894	2,441
Maskinonge.....	2,009	4,528	5,614	339	1,780	2,258	2,837
Matane.....	4,715	12,000	14,236	762	7,040	8,534	9,269
Megantic.....	7,960	27,082	30,704	1,976	3,460	3,891	5,018
Thetford Mines.....	<b>4,745</b>	<b>16,936</b>	<b>19,075</b>	<b>1,346</b>	<b>1,120</b>	<b>1,283</b>	<b>1,492</b>
Missisquoi.....	4,368	12,310	14,240	859	1,620	1,980	2,095
Montcalm.....	1,003	2,667	3,111	175	820	692	937
Montmagny.....	1,607	4,740	5,528	361	2,260	2,521	3,000
Montmorency.....	4,667	13,743	15,099	740	2,840	3,640	4,212
Napierville.....	1,001	2,318	2,662	114	980	1,195	1,315
Nicolet.....	1,573	3,661	4,621	243	1,760	1,873	2,340
Papineau.....	4,778	14,043	16,169	1,010	2,540	2,926	3,173
Pontiac.....	1,813	5,313	6,115	430	1,480	1,405	1,936
Portneuf.....	4,840	14,913	16,667	889	3,700	4,565	5,849
Quebec.....	63,791	192,362	233,510	17,030	31,280	36,336	42,904
Quebec.....	<b>56,042</b>	<b>170,673</b>	<b>206,241</b>	<b>15,376</b>	<b>26,560</b>	<b>30,681</b>	<b>36,061</b>
Richelieu.....	6,899	23,047	24,959	1,496	2,160	2,457	3,004
Sorel.....	<b>3,374</b>	<b>11,066</b>	<b>12,241</b>	<b>769</b>	<b>1,100</b>	<b>1,249</b>	<b>1,619</b>
Richmond.....	6,852	23,208	25,270	1,378	2,760	3,465	4,315
Rimouski.....	5,843	15,984	19,566	1,187	5,360	6,592	7,520
Rouville.....	2,557	7,732	9,449	680	1,100	1,104	1,656
Saguenay (Anticosti Island).....	11,283	45,700	48,007	3,708	4,640	5,651	6,054
St. Hyacinthe.....	6,413	14,962	17,367	869	3,300	4,388	5,129
St. Hyacinthe.....	<b>4,629</b>	<b>10,704</b>	<b>12,534</b>	<b>648</b>	<b>2,560</b>	<b>3,530</b>	<b>4,052</b>
St. Johns.....	8,088	24,264	27,107	1,663	2,340	2,769	3,160
St. Johns.....	<b>6,644</b>	<b>19,560</b>	<b>22,175</b>	<b>1,361</b>	<b>1,800</b>	<b>2,061</b>	<b>2,382</b>
St. Maurice.....	22,198	76,813	86,873	5,482	8,500	10,305	11,961
Shawinigan Falls.....	<b>8,280</b>	<b>30,459</b>	<b>33,526</b>	<b>2,045</b>	<b>3,180</b>	<b>3,954</b>	<b>4,594</b>
Trois-Rivières.....	<b>12,128</b>	<b>40,683</b>	<b>46,833</b>	<b>3,081</b>	<b>4,180</b>	<b>4,829</b>	<b>5,578</b>
Shefford.....	7,751	21,518	24,235	1,415	3,761	5,338	6,226
Granby.....	<b>5,935</b>	<b>16,428</b>	<b>18,631</b>	<b>1,111</b>	<b>2,661</b>	<b>3,515</b>	<b>4,184</b>
Sherbrooke.....	14,786	41,320	51,141	3,466	6,820	8,109	9,491
Sherbrooke.....	<b>13,471</b>	<b>37,320</b>	<b>46,231</b>	<b>3,105</b>	<b>6,040</b>	<b>7,270</b>	<b>8,413</b>

**TABLE 5—(Cont'd)**  
**Distribution by Counties or Census Divisions and**  
**Selected Localities**

(All money figures in thousands of dollars)

Place of Residence	Taxable				Non-Taxable		
	Number of Returns	Wages and Salaries	Total Income	Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>Quebec—(Concluded)</b>							
Soulanges.....	1,063	\$ 3,045	\$ 3,613	\$ 165	700	\$ 818	\$ 1,025
Stanstead.....	5,300	14,817	17,034	1,014	3,180	3,927	4,569
Temiscouata.....	3,805	10,160	12,246	647	4,460	5,428	6,168
Temiscamingue.....	9,780	34,554	37,530	2,698	3,521	4,332	4,858
<i>Rouyn and Noranda.....</i>	<b>7,667</b>	<b>27,811</b>	<b>30,124</b>	<b>2,211</b>	<b>2,020</b>	<b>2,685</b>	<b>2,848</b>
Terrebonne.....	15,116	44,316	53,004	3,571	7,240	7,890	9,916
Two Mountains.....	3,771	11,672	13,480	975	1,640	1,480	1,834
Vaudreuil.....	4,521	15,468	18,982	1,663	1,740	1,993	2,741
Vercheres.....	3,328	10,188	11,057	603	1,300	1,356	2,035
Wolfe.....	1,142	3,141	3,913	194	1,340	1,364	1,598
Yamaska.....	1,061	2,543	3,453	200	1,140	1,012	1,267
<b>Total Quebec.....</b>	<b>989,418</b>	<b>3,173,357</b>	<b>3,741,970</b>	<b>297,379</b>	<b>381,276</b>	<b>425,621</b>	<b>494,335</b>
<b>Ontario</b>							
Algoma.....	30,261	123,685	134,367	13,374	7,120	7,011	8,176
<i>Sault Ste. Marie.....</i>	<b>18,625</b>	<b>75,058</b>	<b>83,060</b>	<b>8,330</b>	<b>4,000</b>	<b>3,798</b>	<b>4,371</b>
Brant.....	21,870	67,113	79,563	6,605	7,420	6,204	8,494
<i>Brantford.....</i>	<b>17,378</b>	<b>53,760</b>	<b>63,911</b>	<b>5,391</b>	<b>5,000</b>	<b>4,669</b>	<b>5,727</b>
Bruce.....	5,680	13,425	18,738	1,322	3,680	2,776	4,881
Carleton.....	97,531	330,919	387,574	37,420	23,280	22,963	28,169
<i>Ottawa.....</i>	<b>92,037</b>	<b>314,823</b>	<b>368,679</b>	<b>36,086</b>	<b>20,580</b>	<b>20,286</b>	<b>24,331</b>
Cochrane.....	23,733	82,531	89,926	7,388	6,600	6,750	7,781
<i>Timmins, Porcupine and Schumacher.....</i>	<b>12,154</b>	<b>39,339</b>	<b>42,863</b>	<b>3,295</b>	<b>2,660</b>	<b>2,512</b>	<b>3,060</b>
Dufferin.....	2,144	4,918	7,153	474	1,540	798	1,771
Dundas.....	2,423	7,525	9,203	787	820	741	1,144
Durham.....	8,765	26,303	31,468	2,381	2,562	1,895	3,147
Elgin.....	12,647	36,085	43,704	3,199	5,760	4,247	6,514
<i>St. Thomas.....</i>	<b>7,339</b>	<b>23,697</b>	<b>26,754</b>	<b>2,065</b>	<b>2,100</b>	<b>1,949</b>	<b>2,593</b>
Essex.....	70,454	241,209	274,821	23,454	22,561	20,193	27,294
<i>Windsor.....</i>	<b>53,481</b>	<b>187,898</b>	<b>210,307</b>	<b>18,260</b>	<b>14,280</b>	<b>14,027</b>	<b>16,314</b>
Frontenac.....	21,912	68,748	80,828	7,075	8,320	7,351	9,377
<i>Kingston.....</i>	<b>16,693</b>	<b>52,636</b>	<b>62,426</b>	<b>5,660</b>	<b>4,960</b>	<b>4,648</b>	<b>5,126</b>
Glengarry.....	949	3,254	3,686	293	820	595	1,084
Grenville.....	3,460	11,403	12,715	1,057	1,360	994	1,375
Grey.....	10,554	28,077	35,796	2,723	5,400	4,750	6,995
Haldimand.....	5,142	14,498	18,593	1,530	2,700	1,993	3,460
Haliburton.....	1,368	3,870	4,633	322	620	645	873
Halton.....	18,259	66,089	76,881	7,840	3,880	2,826	3,756
Hastings.....	20,333	61,303	72,698	6,040	7,080	6,331	8,846
<i>Belleville.....</i>	<b>7,449</b>	<b>23,927</b>	<b>28,635</b>	<b>2,583</b>	<b>1,900</b>	<b>1,920</b>	<b>2,358</b>
Huron.....	7,373	17,213	24,209	1,849	4,561	2,451	5,568
Kenora (Patricia).....	11,337	42,181	46,193	4,085	2,881	2,637	3,370
Kent.....	18,144	51,519	65,642	5,522	8,400	6,051	10,724
<i>Chatham.....</i>	<b>7,778</b>	<b>25,077</b>	<b>30,075</b>	<b>2,802</b>	<b>2,440</b>	<b>2,005</b>	<b>2,885</b>
Lambton.....	22,921	85,029	96,938	8,933	6,840	4,902	8,651
<i>Sarnia.....</i>	<b>15,708</b>	<b>62,489</b>	<b>69,392</b>	<b>6,803</b>	<b>2,940</b>	<b>2,450</b>	<b>3,410</b>

**TABLE 5—(Cont'd)**  
**Distribution by Counties or Census Divisions and**  
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Place of Residence	Taxable				Non-Taxable		
	Number of Returns	Wages and Salaries	Total Income	Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>Ontario—(Continued)</b>							
Lanark.....	7,900	\$ 21,745	\$ 26,706	\$ 1,959	3,620	\$ 3,236	\$ 4,609
Leeds.....	10,786	34,210	39,860	3,497	3,380	3,075	4,596
<i>Brockville</i> .....	<b>6,359</b>	<b>21,757</b>	<b>24,876</b>	<b>2,361</b>	<b>1,160</b>	<b>1,244</b>	<b>1,531</b>
Lennox and Addington.....	2,929	8,060	9,731	669	1,841	1,268	2,425
Lincoln.....	34,147	119,255	139,662	13,143	8,981	6,828	10,810
<i>St. Catharines</i> .....	<b>22,160</b>	<b>80,019</b>	<b>93,874</b>	<b>9,377</b>	<b>4,521</b>	<b>3,762</b>	<b>4,953</b>
Manitoulin.....	1,451	3,839	4,442	309	980	831	1,307
Middlesex.....	57,477	175,964	209,407	18,552	16,300	12,752	18,992
<i>London</i> .....	<b>45,512</b>	<b>141,900</b>	<b>164,869</b>	<b>14,628</b>	<b>10,600</b>	<b>9,391</b>	<b>11,695</b>
Muskoka.....	5,067	14,364	17,369	1,257	2,600	2,526	3,470
Nipissing.....	13,682	45,658	51,935	4,382	5,220	5,574	6,505
<i>North Bay</i> .....	<b>9,111</b>	<b>30,751</b>	<b>35,262</b>	<b>3,088</b>	<b>2,720</b>	<b>2,669</b>	<b>3,116</b>
Norfolk.....	7,332	19,584	26,666	2,203	5,560	2,997	4,936
Northumberland.....	6,840	19,625	24,451	1,906	2,780	2,417	3,642
Ontario.....	33,847	119,716	135,329	13,019	7,600	5,618	7,787
<i>Oshawa</i> .....	<b>20,151</b>	<b>75,125</b>	<b>83,713</b>	<b>8,627</b>	<b>3,860</b>	<b>2,759</b>	<b>3,410</b>
Oxford.....	14,531	40,993	50,326	3,940	6,720	4,610	8,627
<i>Woodstock</i> .....	<b>5,989</b>	<b>17,965</b>	<b>20,720</b>	<b>1,662</b>	<b>1,720</b>	<b>1,565</b>	<b>2,065</b>
Parry Sound.....	5,412	16,043	18,648	1,315	3,001	3,349	3,977
Peel.....	28,610	109,421	129,467	13,949	5,360	4,133	6,164
<i>Brampton</i> .....	<b>5,668</b>	<b>18,895</b>	<b>23,302</b>	<b>2,436</b>	<b>1,040</b>	<b>730</b>	<b>1,399</b>
Perth.....	13,937	36,918	47,330	3,803	4,880	3,571	6,477
<i>Stratford</i> .....	<b>7,356</b>	<b>21,331</b>	<b>25,300</b>	<b>2,074</b>	<b>1,680</b>	<b>1,515</b>	<b>1,913</b>
Peterborough.....	19,014	64,694	74,589	6,453	5,880	5,123	7,287
<i>Peterborough</i> .....	<b>14,603</b>	<b>50,945</b>	<b>58,521</b>	<b>5,205</b>	<b>3,320</b>	<b>2,898</b>	<b>3,607</b>
Prescott.....	3,425	10,483	12,561	931	2,280	2,334	2,911
Prince Edward.....	2,806	7,596	9,695	761	1,820	1,470	2,474
Rainy River.....	6,373	23,038	25,653	2,197	2,140	1,816	2,607
Renfrew.....	13,854	43,200	48,744	3,980	6,420	6,782	8,611
<i>Pembroke</i> .....	<b>4,556</b>	<b>13,398</b>	<b>15,507</b>	<b>1,266</b>	<b>2,020</b>	<b>2,171</b>	<b>2,574</b>
Russell.....	2,051	5,433	6,527	427	1,100	1,069	1,011
Simcoe.....	23,766	63,364	77,991	6,250	9,400	8,845	12,202
<i>Barrie</i> .....	<b>5,253</b>	<b>14,023</b>	<b>18,669</b>	<b>1,759</b>	<b>1,360</b>	<b>1,251</b>	<b>1,685</b>
<i>Orillia</i> .....	<b>5,411</b>	<b>16,136</b>	<b>18,928</b>	<b>1,531</b>	<b>1,500</b>	<b>1,697</b>	<b>2,159</b>
Stormont.....	15,517	54,005	59,109	4,994	4,640	3,838	4,853
<i>Cornwall</i> .....	<b>13,801</b>	<b>48,588</b>	<b>52,650</b>	<b>4,486</b>	<b>3,960</b>	<b>3,418</b>	<b>3,998</b>
Sudbury.....	43,956	171,111	186,225	17,436	9,660	8,817	9,857
<i>Sudbury and Copper Cliff</i> .....	<b>35,270</b>	<b>138,014</b>	<b>150,914</b>	<b>14,558</b>	<b>6,660</b>	<b>5,967</b>	<b>6,608</b>
Timiskaming.....	12,735	41,276	46,302	3,695	3,880	4,078	5,038
<i>Kirkland Lake</i> .....	<b>4,723</b>	<b>14,985</b>	<b>16,657</b>	<b>1,348</b>	<b>1,240</b>	<b>1,245</b>	<b>1,483</b>
Thunder Bay.....	42,491	147,336	163,359	14,633	10,262	9,525	11,794
<i>Fort William and Port Arthur</i> ....	<b>30,265</b>	<b>102,297</b>	<b>114,910</b>	<b>10,367</b>	<b>6,740</b>	<b>6,230</b>	<b>7,402</b>
Victoria.....	5,489	15,013	18,940	1,397	2,701	2,125	3,762
Waterloo.....	54,224	168,542	199,745	18,177	14,100	11,391	16,183
<i>Galt</i> .....	<b>9,542</b>	<b>29,344</b>	<b>34,124</b>	<b>3,003</b>	<b>2,220</b>	<b>1,970</b>	<b>2,588</b>
<i>Kitchener and Waterloo</i> .....	<b>30,516</b>	<b>98,381</b>	<b>115,604</b>	<b>10,941</b>	<b>6,340</b>	<b>5,498</b>	<b>6,994</b>
Welland.....	49,226	179,785	200,199	17,363	11,860	9,733	12,923
<i>Niagara Falls</i> .....	<b>16,702</b>	<b>69,454</b>	<b>67,812</b>	<b>6,028</b>	<b>4,440</b>	<b>3,642</b>	<b>4,491</b>
<i>Port Colborne</i> .....	<b>5,637</b>	<b>20,385</b>	<b>22,666</b>	<b>1,871</b>	<b>940</b>	<b>885</b>	<b>1,168</b>
<i>Welland</i> .....	<b>10,381</b>	<b>39,242</b>	<b>42,951</b>	<b>3,923</b>	<b>2,440</b>	<b>2,103</b>	<b>2,784</b>



**TABLE 5—(Cont'd)**  
**Distribution by Counties or Census Divisions and**  
**Selected Localities**

(All money figures in thousands of dollars)

Place of Residence	Taxable				Non-Taxable		
	Number of Returns	Wages and Salaries	Total Income	Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>Ontario—(Concluded)</b>							
Wellington.....	18,709	\$ 54,896	\$ 65,022	\$ 5,225	6,980	\$ 5,077	\$ 7,860
Guelph.....	12,609	38,600	45,036	3,831	3,100	2,711	3,532
Wentworth.....	123,492	438,102	506,262	49,878	25,401	21,277	27,291
Hamilton.....	113,397	404,064	465,471	46,344	22,620	19,391	23,999
York.....	630,249	2,124,696	2,540,862	278,433	120,890	103,495	125,911
Toronto.....	607,534	2,046,361	2,445,156	268,727	115,389	99,275	120,674
<b>Total Ontario.....</b>	<b>1,728,585</b>	<b>5,784,862</b>	<b>6,788,443</b>	<b>659,806</b>	<b>452,442</b>	<b>384,684</b>	<b>518,349</b>
<b>Manitoba</b>							
Division 1.....	1,899	3,995	5,316	357	1,760	1,410	2,092
Division 2.....	3,097	6,873	9,826	668	4,100	2,337	5,300
Division 3.....	1,371	2,178	3,861	241	2,340	502	2,482
Division 4.....	1,378	2,744	4,695	322	2,180	681	2,590
Division 5.....	4,119	13,150	14,272	1,016	2,361	2,431	2,550
Division 6.....	145,553	460,047	533,870	48,648	43,103	38,111	48,522
Winnipeg.....	139,670	445,259	515,188	47,328	38,283	34,912	43,089
Division 7.....	9,641	26,992	32,118	2,402	4,980	3,255	5,571
Brandon.....	7,651	22,579	26,231	2,028	2,540	2,387	2,717
Division 8.....	3,235	8,296	11,102	834	2,641	1,077	2,451
Division 9.....	4,385	12,560	14,443	984	3,060	2,256	3,203
Division 10.....	1,256	3,016	4,034	320	2,380	1,189	2,401
Division 11.....	2,033	4,556	5,967	365	3,260	1,279	3,360
Division 12.....	1,572	3,592	4,461	313	1,740	1,514	1,778
Division 13.....	2,163	5,357	7,466	559	2,360	1,694	2,597
Division 14.....	1,410	2,932	4,227	269	1,900	1,006	1,912
Division 15.....	1,073	2,649	3,139	200	1,100	744	1,524
Division 16.....	9,746	36,918	39,305	3,524	2,620	2,251	2,438
The Pas and Flin Flon.....	5,569	21,847	23,448	2,091	920	891	917
<b>Total Manitoba.....</b>	<b>193,931</b>	<b>595,855</b>	<b>698,102</b>	<b>61,022</b>	<b>81,885</b>	<b>61,737</b>	<b>90,771</b>
<b>Saskatchewan</b>							
Division 1.....	6,468	17,845	24,243	2,246	4,560	2,385	5,820
Division 2.....	5,210	13,444	17,870	1,393	5,180	2,338	7,019
Division 3.....	3,721	5,888	12,040	729	3,780	1,051	5,309
Division 4.....	2,536	3,640	9,062	710	2,181	854	2,523
Division 5.....	4,222	10,161	13,198	875	5,020	1,861	5,521
Division 6.....	36,573	112,201	138,966	13,662	14,000	8,892	16,809
Regina.....	32,639	105,721	126,051	12,834	8,120	6,612	8,969
Division 7.....	12,667	32,199	45,135	3,563	5,900	3,039	7,385
Moose Jaw.....	9,257	27,956	34,255	2,934	2,960	2,280	3,511
Division 8.....	7,336	12,299	28,840	2,419	4,060	1,525	5,991
Swift Current.....	2,721	7,574	10,099	940	980	879	1,306
Division 9.....	4,695	12,597	15,398	1,177	5,260	2,668	5,858
Division 10.....	2,316	5,099	7,229	476	3,660	1,409	4,270
Division 11.....	29,325	82,610	104,115	8,835	10,860	7,278	13,103
Saskatoon.....	25,840	77,275	92,736	8,079	7,180	6,411	7,904

**TABLE 5—(Cont'd)**  
**Distribution by Counties or Census Divisions and**  
**Selected Localities**

(All money figures in thousands of dollars)

Place of Residence	Taxable				Non-Taxable		
	Number of Returns	Wages and Salaries	Total Income	Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>Saskatchewan—(Concluded)</b>							
Division 12.....	3,543	\$ 6,942	\$ 12,575	\$ 836	3,261	\$ 973	\$ 4,204
Division 13.....	5,010	9,997	18,745	1,492	3,700	1,022	4,719
Division 14.....	3,842	9,845	13,234	993	5,180	2,562	5,256
Division 15.....	9,654	26,120	33,676	2,523	7,700	4,863	10,132
Prince Albert.....	5,373	17,260	19,945	1,632	2,520	2,437	3,213
Division 16.....	4,677	11,972	15,354	1,225	4,420	2,244	5,060
Division 17.....	3,817	8,037	12,477	956	3,460	1,691	4,234
Division 18.....	2,518	10,625	10,997	1,293	660	384	662
<b>Total Saskatchewan.....</b>	<b>148,130</b>	<b>391,521</b>	<b>533,154</b>	<b>45,403</b>	<b>92,842</b>	<b>47,039</b>	<b>113,875</b>
<b>Alberta</b>							
Division 1.....	9,036	21,883	32,352	2,644	3,301	2,023	4,305
Medicine Hat.....	6,594	17,567	22,835	1,823	2,040	1,595	2,455
Division 2.....	17,193	43,135	65,284	5,740	7,261	5,310	9,195
Lethbridge.....	10,249	29,169	38,441	3,466	3,180	2,769	3,523
Division 3.....	3,512	7,463	12,106	909	2,763	1,194	3,726
Division 4.....	3,691	6,859	12,265	872	2,040	866	2,592
Division 5.....	5,920	10,743	20,690	1,853	4,480	1,995	5,507
Division 6.....	87,177	290,139	351,213	36,014	23,113	17,647	24,323
Calgary.....	75,082	257,853	309,179	32,818	16,731	13,867	17,631
Division 7.....	5,240	11,717	17,887	1,347	5,281	1,674	6,093
Division 8.....	10,183	28,253	36,486	3,069	6,580	3,665	7,301
Division 9.....	4,083	13,606	15,366	1,313	1,060	1,096	1,313
Division 10.....	7,053	17,612	23,811	1,802	7,920	2,992	9,800
Division 11.....	107,917	364,585	417,055	40,044	28,801	22,633	31,837
Edmonton.....	95,524	324,682	370,261	36,166	21,501	17,557	22,620
Division 12.....	3,642	8,186	10,313	675	3,400	2,236	4,238
Division 13.....	4,059	10,148	13,879	1,081	4,040	2,002	4,617
Division 14.....	3,873	13,911	15,200	1,342	1,560	1,518	1,958
Division 15.....	7,300	21,227	25,336	2,051	6,560	4,468	6,748
<b>Total Alberta.....</b>	<b>279,879</b>	<b>869,467</b>	<b>1,069,243</b>	<b>100,756</b>	<b>108,160</b>	<b>71,319</b>	<b>123,553</b>
<b>British Columbia</b>							
Division 1.....	7,922	27,145	30,395	2,581	2,122	2,326	2,812
Division 2.....	17,602	62,106	69,223	5,543	4,782	4,415	5,873
Nelson.....	3,572	11,124	13,197	1,050	780	611	929
Trail and Rossland.....	6,182	23,848	25,848	2,204	1,202	703	944
Division 3.....	18,371	53,167	66,472	5,444	8,983	7,973	10,954
Kelowna.....	4,454	12,885	17,023	1,539	1,821	1,511	2,305
Penticton.....	3,280	9,665	12,214	1,034	1,300	949	1,526
Division 4.....	280,119	953,402	1,132,145	113,606	66,901	55,542	75,425
New Westminster.....	20,905	72,623	81,989	7,609	4,160	3,138	4,191

**TABLE 5—(Concluded)**  
**Distribution by Counties or Census Divisions and**  
**Selected Localities**

(All money figures in thousands of dollars)

Place of Residence	Taxable				Non-Taxable		
	Number of Returns	Wages and Salaries	Total Income	Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>British Columbia—(Concl'd.)</b>							
<i>Vancouver</i> .....	212,023	\$ 718,838	\$ 854,687	\$ 87,444	46,021	\$ 37,831	\$ 50,866
<i>West Vancouver</i> .....	7,646	34,754	47,204	6,683	1,260	1,113	1,472
Division 5.....	77,195	253,935	306,084	27,288	19,890	15,052	22,795
<i>Alberni and Port Alberni</i> .....	7,058	25,911	28,101	2,448	1,180	957	1,199
<i>Nanaimo</i> .....	6,307	21,021	24,329	2,087	1,900	1,448	2,350
<i>Victoria</i> .....	40,634	124,619	159,232	14,437	9,890	7,059	10,802
Division 6.....	13,607	43,931	51,469	4,606	5,020	4,619	5,812
<i>Kamloops</i> .....	5,361	17,735	20,760	1,934	1,420	1,291	1,411
Division 7.....	6,202	24,045	25,918	2,266	1,040	921	1,349
Division 8.....	15,782	50,431	58,178	5,177	5,280	4,806	6,179
<i>Prince George</i> .....	6,368	22,076	25,370	2,526	1,400	1,206	1,366
Division 9.....	13,001	50,514	55,884	5,610	2,490	2,085	2,478
<i>Prince Rupert</i> .....	4,619	15,552	18,748	1,842	960	608	814
Division 10.....	6,098	21,293	23,965	2,283	1,720	1,372	1,755
<b>Total British Columbia</b> .....	455,899	1,539,969	1,819,733	174,404	118,228	99,111	135,432
<b>Yukon</b> .....	4,055	15,513	16,599	1,749	771	676	752
<b>Northwest Territories</b> .....	2,634	10,470	10,955	1,157	828	824	858
<b>Non-Residents</b>							
British Commonwealth.....	2,779	6,593	7,325	770	550	653	679
United States.....	14,348	38,417	46,459	5,620	4,550	4,267	3,944
Elsewhere.....	2,725	7,429	8,098	764	810	825	842
<b>Total Non-Residents</b> .....	19,852	52,439	61,882	7,154	5,910	5,745	5,465
<b>Grand Total</b> .....	4,076,465	13,204,523	15,628,579	1,415,115	1,402,506	1,268,003	1,683,735



**TABLE 6**  
**Income Distribution by Marital Status and Dependents**

(All money figures in thousands of dollars)

	TAXED AS SINGLE					
	With No Dependents			With One or More Dependents		
	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
		\$	\$		\$	\$
Under \$ 1,000 . . . . .	31,056	18,919	1,088	503	388	18
\$ 1,000 under 1,100 . . . . .	4,866	5,085	280	250	266	10
1,100 under 1,200 . . . . .	63,514	72,964	708	420	491	21
1,200 under 1,300 . . . . .	69,946	87,003	1,623	781	979	14
1,300 under 1,400 . . . . .	70,222	94,384	2,531	1,983	2,663	52
1,400 under 1,500 . . . . .	66,448	96,055	3,422	2,960	4,279	85
1,500 under 1,600 . . . . .	68,176	105,407	4,364	3,791	5,859	124
1,600 under 1,700 . . . . .	69,700	114,671	5,179	4,931	8,115	192
1,700 under 1,800 . . . . .	71,344	124,494	6,124	4,692	8,189	243
1,800 under 1,900 . . . . .	71,270	131,399	7,248	5,120	9,438	320
1,900 under 2,000 . . . . .	70,552	137,249	8,083	5,251	10,211	364
2,000 under 2,100 . . . . .	70,175	143,611	9,043	5,442	11,146	461
2,100 under 2,200 . . . . .	68,471	146,826	9,716	6,340	13,588	599
2,200 under 2,300 . . . . .	67,182	150,823	10,615	6,105	13,693	646
2,300 under 2,400 . . . . .	64,666	151,634	11,257	7,151	16,757	818
2,400 under 2,500 . . . . .	61,848	151,147	11,610	6,821	16,684	905
2,500 under 2,600 . . . . .	57,644	146,698	11,769	6,114	15,561	878
2,600 under 2,700 . . . . .	57,315	151,486	12,557	7,792	20,595	1,219
2,700 under 2,800 . . . . .	52,357	143,703	12,302	7,484	20,547	1,279
2,800 under 2,900 . . . . .	52,743	150,076	13,114	8,692	24,732	1,640
2,900 under 3,000 . . . . .	48,139	141,790	12,929	7,572	22,309	1,597
3,000 under 3,100 . . . . .	45,191	137,615	12,681	8,361	25,446	1,869
3,100 under 3,200 . . . . .	45,055	141,648	13,425	7,923	24,915	1,834
3,200 under 3,300 . . . . .	39,644	128,625	12,385	7,431	24,102	1,847
3,300 under 3,400 . . . . .	36,830	123,144	12,062	9,172	30,683	2,529
3,400 under 3,500 . . . . .	34,206	117,826	11,759	8,551	29,459	2,436
3,500 under 3,600 . . . . .	31,776	112,590	11,446	7,993	28,331	2,361
3,600 under 3,700 . . . . .	28,358	103,343	10,928	7,752	28,264	2,453
3,700 under 3,800 . . . . .	26,285	98,396	10,577	8,233	30,843	2,745
3,800 under 3,900 . . . . .	23,761	91,321	9,922	7,413	28,493	2,579
3,900 under 4,000 . . . . .	22,988	90,632	9,863	7,743	30,553	2,862
4,000 under 4,100 . . . . .	20,228	81,826	9,085	6,972	28,204	2,701
4,100 under 4,200 . . . . .	18,596	77,079	8,817	5,962	24,715	2,394
4,200 under 4,300 . . . . .	16,453	69,817	7,956	6,203	26,336	2,604
4,300 under 4,400 . . . . .	14,844	64,489	7,528	5,032	21,850	2,269
4,400 under 4,500 . . . . .	12,223	54,314	6,288	4,912	21,823	2,273
4,500 under 4,600 . . . . .	12,170	55,306	6,469	4,434	20,157	2,071
4,600 under 4,700 . . . . .	10,128	47,024	5,492	4,433	20,586	2,236
4,700 under 4,800 . . . . .	9,520	45,162	5,345	4,306	20,433	2,155
4,800 under 4,900 . . . . .	9,137	44,264	5,388	3,301	15,975	1,731
4,900 under 5,000 . . . . .	7,540	37,282	4,329	2,772	13,709	1,466
5,000 under 6,000 . . . . .	48,321	262,000	31,813	18,865	102,087	11,436
6,000 under 7,000 . . . . .	19,919	127,487	15,998	7,840	50,254	5,989
7,000 under 8,000 . . . . .	9,431	70,070	8,978	4,026	29,975	3,771
8,000 under 9,000 . . . . .	5,413	45,834	6,162	1,837	15,465	2,114
9,000 under 10,000 . . . . .	3,001	28,420	3,886	1,376	13,030	1,800
10,000 and over . . . . .	13,855	302,287	74,083	6,106	137,049	35,960
<b>Total . . . . .</b>	<b>1,822,507</b>	<b>5,023,225</b>	<b>478,227</b>	<b>269,144</b>	<b>1,069,227</b>	<b>117,970</b>

**TABLE 6—(Concluded)**  
**Income Distribution by Marital Status and Dependants**

(All money figures in thousands of dollars)

	TAXED AS MARRIED								
	With No Dependants			With One Dependand			With Two Dependants		
	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
		\$	\$		\$	\$		\$	\$
Under \$ 2,000.....	9,103	13,440	443	5,953	9,015	299	3,184	4,950	154
\$ 2,000 under 2,100.....	1,871	3,830	117	810	1,663	52	870	1,780	61
2,100 under 2,200.....	10,062	21,619	199	1,321	2,849	85	711	1,526	58
2,200 under 2,300.....	12,175	27,355	367	3,122	7,064	112	730	1,639	55
2,300 under 2,400.....	13,145	30,815	480	6,145	14,422	158	830	1,948	49
2,400 under 2,500.....	14,281	34,915	713	8,332	20,379	283	5,140	12,606	107
2,500 under 2,600.....	13,972	35,562	877	9,664	24,605	397	7,073	18,015	204
2,600 under 2,700.....	17,104	45,247	1,133	10,684	28,254	545	8,332	22,045	304
2,700 under 2,800.....	17,522	48,071	1,344	12,324	33,824	768	9,484	26,029	430
2,800 under 2,900.....	20,063	57,143	1,764	13,384	38,113	990	10,260	29,204	559
2,900 under 3,000.....	18,740	55,204	1,922	12,306	36,239	1,091	11,585	34,155	769
3,000 under 3,100.....	20,502	62,421	2,384	13,123	39,948	1,300	12,582	38,307	984
3,100 under 3,200.....	19,803	62,267	2,548	14,160	44,510	1,569	13,215	41,563	1,152
3,200 under 3,300.....	18,801	60,969	2,738	14,154	45,946	1,797	12,944	42,005	1,302
3,300 under 3,400.....	20,056	67,089	3,221	14,726	49,260	2,011	13,514	45,212	1,528
3,400 under 3,500.....	18,063	62,209	3,186	15,696	54,065	2,430	14,323	49,326	1,880
3,500 under 3,600.....	18,072	64,028	3,430	14,952	52,990	2,532	13,864	49,152	1,993
3,600 under 3,700.....	17,243	62,847	3,608	13,612	49,610	2,532	15,713	57,246	2,508
3,700 under 3,800.....	17,346	64,971	3,779	15,892	59,522	3,106	15,606	58,446	2,684
3,800 under 3,900.....	16,726	64,281	3,965	14,451	55,578	3,081	14,760	56,756	2,837
3,900 under 4,000.....	15,707	61,917	3,963	14,161	55,854	3,261	15,700	61,953	3,206
4,000 under 4,500.....	63,334	267,541	19,170	57,649	244,105	15,959	63,886	270,463	16,046
4,500 under 5,000.....	41,969	198,198	16,020	41,237	195,133	14,838	49,988	236,412	16,690
5,000 under 6,000.....	49,432	269,036	24,926	48,801	265,173	23,657	63,128	343,510	28,696
6,000 under 7,000.....	26,507	170,935	17,465	24,127	154,953	15,426	32,671	210,025	20,112
7,000 under 8,000.....	13,638	101,887	11,420	12,820	95,358	10,509	17,099	127,210	13,485
8,000 under 9,000.....	9,042	76,345	9,157	7,400	62,414	7,300	10,043	84,729	9,657
9,000 under 10,000.....	5,272	49,873	6,305	4,214	39,758	5,075	6,659	62,827	7,848
10,000 and over.....	19,405	345,207	76,962	14,615	242,933	50,818	19,825	321,269	66,240
Total.....	558,956	2,485,222	223,606	439,835	2,023,537	171,986	463,719	2,310,308	201,598

	With Three Dependants			With Four Dependants			With Five or More Dependants		
		\$	\$		\$	\$		\$	\$
Under \$ 2,400.....	2,662	4,926	127	760	1,245	42	202	319	8
\$ 2,400 under 2,500.....	330	809	17	120	293	11	20	49	2
2,500 under 2,600.....	1,751	4,488	27	161	411	9	20	50	1
2,600 under 2,700.....	3,891	10,292	77	121	319	5	101	265	4
2,700 under 2,800.....	4,720	12,967	155	1,574	4,325	27	40	110	4
2,800 under 2,900.....	5,973	17,004	221	2,602	7,411	57	400	1,147	3
2,900 under 3,000.....	6,563	19,336	300	2,800	8,260	83	1,031	3,039	20
3,000 under 3,100.....	7,162	21,818	383	3,273	9,980	121	1,760	5,357	30
3,100 under 3,200.....	7,894	24,811	547	3,815	12,000	180	2,564	8,071	66
3,200 under 3,300.....	8,505	27,609	661	4,196	13,617	256	2,540	8,241	84
3,300 under 3,400.....	9,262	31,001	834	4,592	15,361	327	3,321	11,119	133
3,400 under 3,500.....	9,422	32,462	986	4,403	15,167	337	3,280	11,293	168
3,500 under 3,600.....	9,362	33,191	1,069	4,652	16,501	408	4,070	14,431	228
3,600 under 3,700.....	8,813	32,135	1,138	4,792	17,460	499	4,162	15,177	284
3,700 under 3,800.....	9,772	36,603	1,387	4,863	18,227	581	4,473	16,751	334
3,800 under 3,900.....	9,650	37,111	1,543	4,422	16,999	570	3,991	15,345	317
3,900 under 4,000.....	9,494	37,479	1,675	5,152	20,322	717	4,271	16,854	382
4,000 under 4,500.....	40,777	172,722	8,898	22,401	94,864	4,192	19,083	80,754	2,623
4,500 under 5,000.....	32,268	152,660	9,778	15,239	72,127	4,003	13,008	61,417	2,682
5,000 under 6,000.....	39,834	216,195	16,841	20,148	109,279	7,663	14,954	81,159	4,491
6,000 under 7,000.....	21,204	136,260	12,283	8,903	57,379	4,858	6,728	43,131	3,261
7,000 under 8,000.....	10,819	80,775	8,323	4,612	34,270	3,321	3,425	25,442	2,189
8,000 under 9,000.....	6,897	58,438	6,628	2,944	24,899	2,678	1,815	15,417	1,473
9,000 under 10,000.....	4,161	39,168	4,967	1,848	17,458	2,046	1,102	10,499	1,113
10,000 and over.....	14,342	238,548	48,924	7,545	126,195	25,299	4,477	78,446	15,746
Total.....	285,528	1,478,808	127,789	135,938	714,369	58,290	100,838	523,883	35,649



**TABLE 7**  
**Distribution by Income Classes—Provinces**  
 (All money figures in thousands of dollars)

INCOME CLASS	Newfoundland			Prince Edward Island			Nova Scotia		
	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
Under \$1,000.....	160	\$ 81	\$ 7	*	\$ —	\$ —	780	\$ 353	\$ 29
\$1,000 under 1,100.....	20	21	1	—	—	—	40	41	3
1,100 under 1,200.....	1,350	1,552	11	330	378	2	2,170	2,489	15
1,200 under 1,300.....	1,180	1,464	26	260	325	6	2,860	3,564	60
1,300 under 1,400.....	1,210	1,627	44	320	431	11	2,180	2,931	81
1,400 under 1,500.....	1,170	1,686	60	290	416	14	2,060	2,977	99
1,500 under 1,600.....	990	1,533	63	290	447	17	2,060	3,166	123
1,600 under 1,700.....	970	1,594	79	230	380	15	2,420	3,984	175
1,700 under 1,800.....	710	1,239	60	170	297	15	2,680	4,675	225
1,800 under 1,900.....	620	1,146	66	350	646	36	2,760	5,083	274
1,900 under 2,000.....	730	1,418	84	280	543	31	2,220	4,327	246
1,000 under 2,000.....	8,950	13,280	494	2,520	3,863	147	21,450	33,237	1,301
2,000 under 2,100.....	680	1,390	87	180	369	21	2,500	5,133	293
2,100 under 2,200.....	900	1,928	107	220	469	26	2,440	5,225	261
2,200 under 2,300.....	910	2,047	110	230	517	28	3,000	6,727	361
2,300 under 2,400.....	890	2,085	103	240	564	34	2,620	6,144	318
2,400 under 2,500.....	1,230	3,007	161	160	393	17	3,120	7,631	365
2,500 under 2,600.....	970	2,471	122	250	636	38	2,800	7,143	336
2,600 under 2,700.....	1,390	3,681	172	240	634	36	3,140	8,295	380
2,700 under 2,800.....	1,400	3,842	189	260	711	41	3,600	9,890	444
2,800 under 2,900.....	1,440	4,100	184	310	881	37	3,620	10,303	481
2,900 under 3,000.....	1,570	4,631	198	240	707	26	3,540	10,423	508
2,000 under 3,000.....	11,380	29,182	1,433	2,330	5,881	304	30,380	76,914	3,747
3,000 under 3,100.....	1,440	4,372	199	240	731	36	3,860	11,744	535
3,100 under 3,200.....	1,380	4,335	204	360	1,133	41	3,700	11,632	589
3,200 under 3,300.....	1,490	4,830	243	170	552	27	3,440	11,166	590
3,300 under 3,400.....	1,460	4,884	242	150	502	29	3,360	11,241	536
3,400 under 3,500.....	1,450	4,987	253	240	825	49	3,260	11,227	574
3,500 under 3,600.....	1,220	4,322	237	130	461	31	3,220	11,414	594
3,600 under 3,700.....	1,240	4,517	266	210	765	43	2,920	10,626	590
3,700 under 3,800.....	1,160	4,343	272	170	638	38	2,840	10,637	612
3,800 under 3,900.....	1,100	4,231	247	120	461	27	2,860	11,003	653
3,900 under 4,000.....	1,230	4,852	307	140	553	35	2,800	11,037	642
3,000 under 4,000.....	13,170	45,673	2,470	1,930	6,621	356	32,260	111,727	5,915
4,000 under 4,500.....	4,600	19,484	1,281	530	2,241	142	9,400	39,618	2,616
4,500 under 5,000.....	3,030	14,336	1,074	470	2,221	158	6,260	29,560	2,198
4,000 under 5,000.....	7,630	33,820	2,355	1,000	4,462	300	15,660	69,178	4,814
5,000 under 6,000.....	2,949	16,041	1,367	441	2,404	205	6,518	35,322	3,016
6,000 under 7,000.....	1,683	10,777	1,089	240	1,533	154	2,948	18,877	1,835
7,000 under 8,000.....	831	6,179	669	120	889	95	1,371	10,164	1,086
8,000 under 9,000.....	515	4,361	509	91	763	91	917	7,689	885
9,000 under 10,000.....	308	2,909	383	42	394	47	630	5,981	749
10,000 under 15,000.....	524	6,147	940	125	1,499	221	1,141	13,403	1,956
15,000 under 20,000.....	198	3,376	689	41	699	125	420	7,199	1,334
20,000 under 25,000.....	59	1,309	320	8	174	41	160	3,538	789
5,000 under 25,000.....	7,067	51,099	5,966	1,108	8,355	979	14,105	102,173	11,650
25,000 and over.....	88	3,319	1,024	13	477	137	225	8,531	2,561
Grand Total.....	48,445	176,454	13,749	8,911	29,662	2,223	114,860	402,113	30,017



**TABLE 7—(Cont'd)**  
**Distribution by Income Classes—Provinces**  
 (All money figures in thousands of dollars)

INCOME CLASS	New Brunswick			Quebec			Ontario		
	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
Under \$1,000.....	240	\$ 118	\$ 7	4,300	\$ 2,801	\$ 125	15,862	\$ 10,239	\$ 554
\$1,000 under 1,100.....	80	86	5	840	878	34	2,820	2,948	159
1,100 under 1,200.....	1,860	2,127	12	17,280	19,879	158	24,220	27,812	322
1,200 under 1,300.....	1,880	2,339	43	20,690	25,753	388	26,590	33,091	682
1,300 under 1,400.....	1,840	2,465	63	21,040	28,268	635	26,700	35,896	1,025
1,400 under 1,500.....	2,000	2,904	108	20,140	29,077	845	26,680	38,599	1,454
1,500 under 1,600.....	1,980	3,067	126	20,860	32,250	1,132	28,060	43,405	1,827
1,600 under 1,700.....	2,100	3,448	149	21,580	35,482	1,355	28,900	47,560	2,150
1,700 under 1,800.....	1,740	3,037	148	20,630	35,966	1,527	30,660	53,524	2,636
1,800 under 1,900.....	2,120	3,899	202	20,080	36,990	1,741	31,160	57,500	3,149
1,900 under 2,000.....	1,600	3,111	182	20,200	39,266	2,035	31,960	62,209	3,549
1,000 under 2,000.....	17,200	26,483	1,038	183,340	283,809	9,850	257,750	402,544	16,953
2,000 under 2,100.....	2,000	4,093	244	18,340	37,531	1,999	33,820	69,215	4,294
2,100 under 2,200.....	2,060	4,424	216	21,260	45,602	2,357	37,040	79,484	4,691
2,200 under 2,300.....	2,120	4,756	225	20,990	47,122	2,374	37,340	83,922	5,154
2,300 under 2,400.....	1,940	4,545	240	23,680	55,504	2,765	37,220	87,282	5,487
2,400 under 2,500.....	2,800	6,839	343	23,980	58,640	2,850	39,380	96,318	6,028
2,500 under 2,600.....	2,320	5,902	285	23,640	60,138	2,875	39,980	101,789	6,389
2,600 under 2,700.....	2,460	6,503	308	28,230	74,608	3,641	43,660	115,458	7,166
2,700 under 2,800.....	2,320	6,350	296	26,710	73,298	3,399	42,800	117,497	7,349
2,800 under 2,900.....	2,480	7,049	301	28,690	81,650	3,814	48,520	138,156	8,642
2,900 under 3,000.....	2,360	6,941	297	27,740	81,708	3,706	45,580	134,313	8,896
2,000 under 3,000.....	22,860	57,402	2,755	243,260	615,801	29,780	405,340	1,023,434	64,096
3,000 under 3,100.....	2,320	7,058	312	29,430	89,625	4,119	44,620	135,891	8,839
3,100 under 3,200.....	2,880	9,039	370	29,060	91,395	4,300	46,300	145,587	9,782
3,200 under 3,300.....	2,260	7,339	381	27,960	90,690	4,324	44,400	144,090	9,535
3,300 under 3,400.....	1,940	6,500	291	27,800	92,993	4,375	46,460	155,406	10,601
3,400 under 3,500.....	2,240	7,725	403	25,580	88,078	4,235	45,600	157,145	10,905
3,500 under 3,600.....	2,020	7,151	371	26,620	94,337	4,584	44,180	156,601	11,085
3,600 under 3,700.....	1,880	6,850	386	24,350	88,753	4,333	43,300	157,835	11,576
3,700 under 3,800.....	1,980	7,416	388	26,740	100,150	5,014	42,920	160,732	11,808
3,800 under 3,900.....	1,860	7,152	415	23,840	91,640	4,763	41,300	158,778	11,940
3,900 under 4,000.....	1,700	6,711	409	24,480	96,513	5,193	40,720	160,640	12,145
3,000 under 4,000.....	21,080	72,941	3,726	265,860	924,174	45,240	439,800	1,532,705	108,216
4,000 under 4,500.....	6,300	26,633	1,670	84,640	357,682	20,895	172,480	729,995	58,578
4,500 under 5,000.....	4,160	19,616	1,446	55,350	261,816	17,477	120,420	569,060	49,548
4,000 under 5,000.....	10,460	46,249	3,116	139,990	619,498	38,372	292,900	1,299,055	108,126
5,000 under 6,000.....	4,120	22,317	1,826	62,415	339,475	25,741	139,849	758,971	72,374
6,000 under 7,000.....	2,580	16,565	1,632	30,692	197,208	17,531	66,383	426,375	44,160
7,000 under 8,000.....	1,060	7,898	835	17,060	127,245	12,423	34,648	257,929	29,216
8,000 under 9,000.....	600	5,004	512	10,190	86,219	9,297	20,222	170,801	20,645
9,000 under 10,000.....	360	3,425	429	6,572	62,173	7,068	11,757	110,878	14,329
10,000 under 15,000.....	812	9,820	1,408	14,729	176,887	23,845	25,559	304,574	46,303
15,000 under 20,000.....	242	4,166	795	5,080	86,623	15,453	8,790	150,255	29,884
20,000 under 25,000.....	114	2,512	578	2,102	46,687	9,860	3,629	80,617	19,224
5,000 under 25,000.....	9,888	71,707	8,015	148,840	1,122,517	121,218	310,837	2,260,400	276,135
25,000 and over.....	138	5,369	1,639	3,828	173,370	52,793	6,096	260,066	85,727
Grand Total.....	81,866	280,269	20,296	989,418	3,741,970	297,378	1,728,585	6,788,443	659,807

**TABLE 7—(Cont'd)**  
**Distribution by Income Classes—Provinces**

(All money figures in thousands of dollars)

INCOME CLASS	Manitoba			Saskatchewan			Alberta		
	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
		\$	\$		\$	\$		\$	\$
Under \$1,000.....	1,640	988	52	620	317	19	2,780	1,685	98
\$1,000 under 1,100.....	120	127	7	200	208	8	400	417	19
1,100 under 1,200.....	3,160	3,632	27	2,840	3,265	32	4,620	5,309	69
1,200 under 1,300.....	3,580	4,450	88	2,980	3,691	63	4,960	6,163	115
1,300 under 1,400.....	3,940	5,303	144	2,920	3,914	98	5,500	7,404	208
1,400 under 1,500.....	4,120	5,952	198	2,960	4,289	147	4,580	6,621	258
1,500 under 1,600.....	3,320	5,138	207	3,100	4,779	194	5,040	7,794	318
1,600 under 1,700.....	4,160	6,859	307	3,180	5,229	225	5,080	8,341	402
1,700 under 1,800.....	4,680	8,176	404	2,920	5,087	247	5,960	10,396	530
1,800 under 1,900.....	4,800	8,863	480	2,880	5,305	288	5,880	10,829	604
1,900 under 2,000.....	4,500	8,741	515	3,040	5,902	342	5,260	10,232	595
1,000 under 2,000.....	36,380	57,241	2,377	27,020	41,669	1,644	47,280	73,506	3,118
2,000 under 2,100.....	4,220	8,633	531	3,320	6,783	424	5,560	11,376	724
2,100 under 2,200.....	4,040	8,660	524	3,540	7,589	437	6,060	12,991	799
2,200 under 2,300.....	5,500	12,344	776	3,540	7,952	486	6,420	14,410	931
2,300 under 2,400.....	5,300	12,442	764	4,100	9,621	581	6,000	14,063	876
2,400 under 2,500.....	4,980	12,161	751	3,960	9,683	553	6,660	16,270	1,015
2,500 under 2,600.....	5,180	13,202	782	4,040	10,280	561	6,800	17,321	1,082
2,600 under 2,700.....	5,360	14,174	795	3,980	10,523	564	6,260	16,558	1,037
2,700 under 2,800.....	4,640	12,734	687	4,380	12,012	665	8,040	22,085	1,309
2,800 under 2,900.....	6,380	18,145	980	4,600	13,096	745	7,520	21,409	1,259
2,900 under 3,000.....	5,480	16,148	937	4,500	13,237	741	7,500	22,088	1,470
2,000 under 3,000.....	51,080	128,643	7,527	39,960	100,776	5,757	66,820	168,571	10,502
3,000 under 3,100.....	5,620	17,110	1,014	4,760	14,494	759	7,740	23,544	1,462
3,100 under 3,200.....	5,800	18,235	1,025	4,760	14,964	881	8,660	27,236	1,742
3,200 under 3,300.....	5,560	18,022	1,115	4,180	13,564	740	7,140	23,176	1,517
3,300 under 3,400.....	5,940	19,863	1,170	4,280	14,313	852	7,700	25,754	1,695
3,400 under 3,500.....	5,440	18,724	1,173	4,020	13,835	798	7,880	27,138	1,836
3,500 under 3,600.....	4,940	17,500	1,139	3,840	13,613	815	7,080	25,076	1,796
3,600 under 3,700.....	4,700	17,129	1,137	3,280	11,955	761	6,580	23,977	1,728
3,700 under 3,800.....	5,020	18,791	1,230	3,380	12,661	795	6,360	23,808	1,713
3,800 under 3,900.....	4,040	15,531	1,044	3,160	12,136	823	5,860	22,524	1,731
3,900 under 4,000.....	4,520	17,837	1,228	3,220	12,703	893	5,540	21,869	1,703
3,000 under 4,000.....	51,580	178,742	11,275	38,880	134,238	8,117	70,540	244,102	16,923
4,000 under 4,500.....	16,200	68,512	5,244	11,520	48,649	3,626	24,600	103,945	8,311
4,500 under 5,000.....	9,820	46,456	3,759	7,740	36,568	2,985	16,800	79,364	6,747
4,000 under 5,000.....	26,020	114,968	9,003	19,260	85,217	6,611	41,400	183,309	15,058
5,000 under 6,000.....	12,160	66,313	5,999	9,980	54,033	4,911	21,920	118,993	11,543
6,000 under 7,000.....	6,120	39,215	3,897	4,501	29,072	2,911	10,640	68,567	7,104
7,000 under 8,000.....	2,460	18,366	2,060	2,420	18,084	2,038	5,582	41,553	4,723
8,000 under 9,000.....	1,820	15,413	1,883	1,540	13,027	1,563	3,500	29,501	3,683
9,000 under 10,000.....	780	7,348	922	1,040	9,794	1,471	2,260	21,379	2,797
10,000 under 15,000.....	2,162	25,709	3,910	1,802	21,741	3,399	4,679	56,001	8,759
15,000 under 20,000.....	832	14,350	2,850	610	10,271	2,576	1,241	21,421	4,319
20,000 under 25,000.....	348	7,665	1,784	220	4,882	1,189	520	11,562	2,822
5,000 under 25,000.....	26,682	194,379	23,305	22,113	160,904	20,058	50,342	368,977	45,750
25,000 and over.....	549	23,142	7,483	277	10,033	3,197	757	29,245	9,320
Grand Total.....	193,931	698,103	61,022	148,130	533,154	45,403	279,919	1,069,395	100,769



**TABLE 7—(Concluded)**  
**Distribution by Income Classes—Provinces**

(All money figures in thousands of dollars)

INCOME CLASS	British Columbia			Northwest Territories and Yukon			Non-Residents		
	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
Under \$1,000.....	3,620	\$ 2,247	\$ 113	180	\$ 68	\$ 8	3,890	\$ 2,028	\$ 175
\$1,000 under 1,100.....	840	876	55	*	—	—	470	492	29
1,100 under 1,200.....	6,400	7,352	76	65	75	1	770	887	52
1,200 under 1,300.....	6,300	7,833	157	87	109	2	560	698	50
1,300 under 1,400.....	6,980	9,382	265	107	142	4	660	885	66
1,400 under 1,500.....	6,340	9,159	343	69	100	3	380	551	38
1,500 under 1,600.....	7,220	11,163	482	127	195	8	600	930	71
1,600 under 1,700.....	7,580	12,487	561	132	218	10	360	596	47
1,700 under 1,800.....	7,420	12,965	617	78	136	7	610	1,062	68
1,800 under 1,900.....	7,940	14,634	804	101	187	9	530	979	76
1,900 under 2,000.....	8,890	17,310	996	105	205	14	420	814	59
1,000 under 2,000.....	65,910	103,161	4,356	877	1,373	58	5,360	7,894	556
2,000 under 2,100.....	8,290	16,986	1,053	88	179	13	490	1,001	69
2,100 under 2,200.....	9,040	19,384	1,171	155	332	23	430	919	67
2,200 under 2,300.....	9,370	21,059	1,297	114	256	17	300	674	65
2,300 under 2,400.....	9,960	23,359	1,539	128	300	23	260	611	52
2,400 under 2,500.....	10,240	25,007	1,484	112	272	19	270	660	66
2,500 under 2,600.....	9,790	24,912	1,561	119	303	25	510	1,292	108
2,600 under 2,700.....	10,200	26,960	1,658	160	425	30	260	686	57
2,700 under 2,800.....	10,900	29,907	1,829	165	454	37	290	796	64
2,800 under 2,900.....	10,130	28,830	1,807	77	219	13	350	992	86
2,900 under 3,000.....	9,930	29,265	1,845	116	342	28	180	531	58
2,000 under 3,000.....	97,850	245,669	15,244	1,234	3,082	228	3,340	8,162	692
3,000 under 3,100.....	11,410	34,750	2,345	94	286	21	420	1,286	111
3,100 under 3,200.....	11,100	34,879	2,287	129	405	33	300	944	65
3,200 under 3,300.....	11,340	36,792	2,530	135	439	37	140	455	33
3,300 under 3,400.....	11,980	40,063	2,732	143	481	45	260	870	78
3,400 under 3,500.....	11,990	41,282	2,888	84	289	25	160	554	43
3,500 under 3,600.....	11,120	39,425	2,722	91	324	31	280	988	61
3,600 under 3,700.....	11,560	42,123	3,002	135	491	40	290	1,059	88
3,700 under 3,800.....	11,600	43,461	3,217	70	262	23	230	861	82
3,800 under 3,900.....	10,720	41,222	3,053	154	591	60	160	615	58
3,900 under 4,000.....	10,590	41,762	3,258	126	497	55	150	591	63
3,000 under 4,000.....	113,410	395,759	28,034	1,161	4,065	370	2,390	8,223	682
4,000 under 4,500.....	46,680	197,328	15,768	585	2,480	243	1,020	4,333	424
4,500 under 5,000.....	36,360	171,911	14,867	560	2,666	260	480	2,270	173
4,000 under 5,000.....	83,040	369,239	30,635	1,145	5,146	503	1,500	6,603	597
5,000 under 6,000.....	41,085	223,384	21,406	1,021	5,591	597	1,025	5,595	543
6,000 under 7,000.....	20,763	133,487	14,073	562	3,615	420	787	5,132	586
7,000 under 8,000.....	9,665	71,816	8,267	225	1,672	209	428	3,192	378
8,000 under 9,000.....	5,719	48,407	5,809	76	638	92	201	1,718	201
9,000 under 10,000.....	3,623	34,288	4,527	49	460	63	212	2,004	252
10,000 under 15,000.....	6,848	81,797	12,616	88	1,013	159	527	6,296	1,130
15,000 under 20,000.....	2,164	37,251	7,441	18	301	71	79	1,321	233
20,000 under 25,000.....	914	20,289	4,872	9	203	51	49	1,072	261
5,000 under 25,000.....	90,781	650,719	79,011	2,048	13,493	1,662	3,308	26,330	3,584
25,000 and over.....	1,288	52,938	17,010	4	175	64	64	2,642	869
Grand Total.....	455,899	1,819,732	174,403	6,649	27,402	2,893	19,852	61,882	7,155



**TABLE 8**  
**Distribution by Occupational Classes—Provinces**

(All money figures in thousands of dollars)

OCCUPATION	Newfoundland			Prince Edward Island			Nova Scotia		
	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
		\$	\$		\$	\$		\$	\$
Farmers.....	7	51	7	182	571	22	333	1,062	97
Fishermen.....	21	45	1	30	66	2	554	2,019	131
Total Farmers and Fishermen.....	28	96	8	212	637	24	887	3,081	228
Accountants.....	24	197	32	4	43	6	45	558	100
Doctors and Surgeons.....	117	1,797	382	48	558	83	444	6,094	1,187
Dentists.....	24	203	34	14	100	11	169	1,175	148
Lawyers and Notaries.....	47	617	137	17	159	21	178	1,708	315
Engineers and Architects.....	5	74	13	*	—	—	75	637	126
Nurses.....	*	—	—	*	—	—	100	226	14
Other Professionals.....	46	188	16	41	187	14	95	480	58
Total Professionals.....	283	3,101	614	136	1,073	136	1,106	10,878	1,948
Farm Employees.....	*	—	—	—	—	—	40	121	8
Business Employees.....	32,147	116,516	8,629	5,281	16,514	1,185	78,067	261,433	17,807
Emp. of Institutions.....	513	1,220	75	305	739	44	2,267	5,618	322
Teachers and Professors.....	73	325	32	*	—	—	3,496	11,231	883
Federal Employees.....	3,373	12,200	886	843	3,255	241	11,921	40,868	2,633
Provincial Employees.....	4,896	13,423	845	981	2,602	162	3,583	10,638	663
Municipal Employees.....	447	1,425	80	104	317	11	3,268	9,744	539
Unclassified Employees.....	4,581	16,390	1,125	81	120	6	901	2,567	193
Total Employees.....	46,031	161,505	11,673	7,597	23,558	1,650	103,543	342,220	23,048
Salesmen.....	214	1,211	124	80	350	35	1,297	6,126	532
Forestry.....	36	273	36	—	—	—	44	185	24
Manufacturing.....	56	273	27	73	317	36	133	745	103
Construction.....	138	773	89	54	246	25	546	2,935	406
Public Utilities.....	128	524	53	54	196	11	316	1,163	77
Wholesale Trade.....	47	447	82	46	333	44	36	323	58
Retail Trade.....	832	3,949	408	273	1,343	131	2,301	11,868	1,310
Service.....	199	1,091	143	72	287	28	1,164	4,490	387
Finance.....	127	652	95	*	—	—	201	1,599	252
Unclassified.....	14	74	8	—	—	—	24	122	8
Total Business Proprietors.....	1,577	8,056	941	575	2,746	277	4,765	23,430	2,625
Investors.....	252	2,218	365	249	1,049	81	2,445	13,808	1,514
Pensioners.....	30	106	5	54	136	4	600	1,735	56
Total Financial.....	282	2,324	370	303	1,185	85	3,045	15,543	1,570
Estates.....	—	—	—	4	74	11	171	683	55
Unclassified.....	30	161	19	4	39	5	46	152	11
Grand Total.....	48,445	176,454	13,749	8,911	29,662	2,223	114,860	402,113	30,017

**TABLE 8—(Cont'd)**  
**Distribution by Occupational Classes—Provinces**

(All money figures in thousands of dollars)

OCCUPATION	New Brunswick			Quebec			Ontario		
	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
		\$	\$		\$	\$		\$	\$
Farmers.....	368	1,360	67	928	3,535	220	14,135	53,418	3,870
Fishermen.....	141	434	26	20	36	1	269	1,343	160
Total Farmers and Fishermen.	509	1,794	93	948	3,571	221	14,404	54,761	4,030
Accountants.....	40	453	84	759	9,313	1,881	1,323	14,515	2,914
Doctors and Surgeons.....	265	3,933	808	3,163	35,731	6,207	4,435	67,103	15,036
Dentists.....	103	844	111	894	6,399	842	1,540	17,276	2,933
Lawyers and Notaries.....	233	1,529	200	1,375	18,557	4,074	2,442	38,394	9,333
Engineers and Architects..	13	229	62	768	11,488	2,699	687	10,729	2,921
Nurses.....	100	187	11	540	1,393	96	2,020	4,822	318
Other Professionals.....	66	452	45	2,422	13,982	1,567	3,395	18,471	2,377
Total Professionals.....	820	7,627	1,321	9,921	96,863	17,366	15,842	171,310	35,832
Farm Employees.....	20	48	4	300	879	45	1,702	3,847	212
Business Employees.....	60,107	196,297	13,182	788,457	2,807,173	198,651	1,282,292	4,812,020	439,277
Emp. of Institutions.....	1,844	4,704	274	20,658	51,220	2,977	45,968	118,116	8,506
Teachers and Professors...	2,782	7,773	557	16,453	50,582	3,395	37,541	150,054	14,388
Federal Employees.....	5,690	19,646	1,173	26,776	95,167	5,533	70,141	261,873	21,227
Provincial Employees.....	3,470	11,682	714	17,616	57,308	3,157	50,305	195,733	16,348
Municipal Employees.....	862	2,719	125	23,016	84,701	4,055	49,116	181,593	13,414
Unclassified Employees...	140	384	20	3,928	12,024	688	13,165	38,029	2,720
Total Employees.....	74,915	243,253	16,049	897,204	3,159,054	218,501	1,550,230	5,761,265	516,092
Salesmen.....	768	3,840	384	13,244	74,737	7,831	21,653	114,926	13,031
Forestry.....	159	933	106	465	3,227	476	447	2,885	423
Manufacturing.....	66	265	24	4,306	23,752	2,694	5,694	33,870	4,662
Construction.....	247	1,358	159	4,707	26,520	3,047	13,335	68,421	8,349
Public Utilities.....	205	683	38	2,428	9,330	723	4,379	18,383	1,849
Wholesale Trade.....	56	448	68	2,069	15,160	2,082	2,377	19,023	3,570
Retail Trade.....	1,755	8,447	776	17,698	92,025	9,375	28,754	153,736	18,122
Service.....	683	2,648	225	10,567	48,225	4,786	17,664	78,381	8,541
Finance.....	6	109	24	2,219	21,305	3,791	3,355	33,268	7,390
Unclassified.....	*	—	—	582	2,791	274	569	3,561	663
Total Business Proprietors...	3,178	14,901	1,422	45,041	242,335	27,248	76,574	411,528	53,569
Investors.....	1,126	6,651	833	19,952	153,151	25,264	36,749	227,440	33,657
Pensioners.....	441	1,367	63	2,060	6,686	362	8,721	27,710	1,860
Total Financial.....	1,567	8,018	896	22,012	159,837	25,626	45,470	255,150	35,517
Estates.....	40	183	7	105	523	46	1,098	4,688	239
Unclassified.....	69	653	124	943	5,050	539	3,314	14,815	1,497
Grand Total.....	81,866	280,269	20,296	989,418	3,741,970	297,378	1,728,585	6,788,443	659,807

**TABLE 8—(Cont'd)**  
**Distribution by Occupational Classes—Provinces**

(All money figures in thousands of dollars)

OCCUPATION	Manitoba			Saskatchewan			Alberta		
	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
		\$	\$		\$	\$		\$	\$
Farmers.....	2,950	9,521	537	16,870	61,244	3,916	14,501	57,314	4,623
Fishermen.....	20	57	2	—	—	—	—	—	—
Total Farmers and Fishermen.	2,970	9,578	539	16,870	61,244	3,916	14,501	57,314	4,623
Accountants.....	125	1,368	246	91	1,030	171	207	2,228	455
Doctors and Surgeons....	697	9,004	1,844	539	8,263	1,802	704	10,712	2,285
Dentists.....	160	1,857	344	148	2,033	385	255	2,930	517
Lawyers and Notaries....	339	3,513	704	220	2,206	395	572	6,364	1,234
Engineers and Architects..	12	379	136	40	653	167	147	1,689	359
Nurses.....	20	27	1	61	120	10	160	305	16
Other Professionals.....	338	2,016	239	204	1,320	166	310	2,349	379
Total Professionals.....	1,691	18,164	3,514	1,303	15,625	3,096	2,355	26,577	5,245
Farm Employees.....	140	269	11	460	812	46	461	872	42
Business Employees.....	134,874	466,122	38,218	81,508	280,387	22,947	182,583	677,430	61,940
Emp. of Institutions.....	5,288	12,336	801	7,549	18,554	1,299	7,188	18,996	1,366
Teachers and Professors...	6,532	23,140	2,033	7,569	25,404	2,006	8,719	33,419	3,082
Federal Employees.....	9,078	31,775	2,299	5,826	20,330	1,492	12,715	43,995	3,285
Provincial Employees.....	8,813	29,356	2,234	6,575	21,768	1,538	11,755	37,858	2,844
Municipal Employees.....	6,902	23,712	1,600	3,860	13,358	886	11,946	41,185	2,967
Unclassified Employees....	2,342	5,874	353	1,984	5,177	339	3,028	8,968	639
Total Employees.....	173,969	592,584	47,549	115,331	385,790	30,553	238,395	862,723	76,165
Salesmen.....	2,283	11,390	1,192	1,464	7,033	669	3,627	18,274	2,075
Forestry.....	21	85	5	—	—	—	84	312	30
Manufacturing.....	256	1,622	210	314	1,833	222	342	1,936	245
Construction.....	1,290	6,513	761	1,092	5,810	723	2,250	12,567	1,618
Public Utilities.....	834	2,936	236	871	4,142	470	1,689	6,494	566
Wholesale Trade.....	373	2,815	464	67	805	178	276	2,470	529
Retail Trade.....	3,212	15,601	1,670	4,591	25,349	3,014	5,432	29,547	3,689
Service.....	2,361	10,069	970	1,596	6,137	567	3,847	16,001	1,639
Finance.....	523	3,111	419	532	3,599	496	345	2,670	482
Unclassified.....	62	257	23	95	534	72	379	1,912	251
Total Business Proprietors...	8,932	43,009	4,758	9,158	48,209	5,742	14,644	73,909	9,049
Investors.....	2,712	18,587	3,154	3,131	13,065	1,284	5,204	26,386	3,269
Pensioners.....	967	3,264	199	500	1,304	56	760	2,590	122
Total Financial.....	3,679	21,851	3,353	3,631	14,369	1,340	5,964	28,976	3,391
Estates.....	143	588	55	225	238	23	127	350	76
Unclassified.....	264	939	62	148	646	64	306	1,272	145
Grand Total.....	193,931	698,103	61,022	148,130	533,154	45,403	279,919	1,069,395	100,769



**TABLE 8—(Concluded)**  
**Distribution by Occupational Classes—Provinces**

(All money figures in thousands of dollars)

OCCUPATION	British Columbia			Northwest Territories and Yukon			Non-Residents		
	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable	Number of Taxpayers	Total Income	Tax Payable
		\$	\$		\$	\$		\$	\$
Farmers.....	3,075	11,666	842	14	57	6	141	265	28
Fishermen.....	2,606	9,746	804	*	—	—	—	—	—
Total Farmers and Fishermen.....	5,681	21,412	1,646	15	58	6	141	265	28
Accountants.....	500	4,478	772	*	—	—	64	442	56
Doctors and Surgeons.....	1,273	20,537	4,419	9	139	28	61	437	75
Dentists.....	441	5,521	1,005	4	42	6	4	58	12
Lawyers and Notaries.....	683	7,845	1,639	4	29	4	—	—	—
Engineers and Architects..	257	3,388	804	*	—	—	22	296	48
Nurses.....	220	473	30	—	—	—	—	—	—
Other Professionals.....	892	5,679	806	*	—	—	163	405	53
Total Professionals.....	4,266	47,921	9,475	21	241	41	314	1,638	244
Farm Employees.....	641	1,487	91	—	—	—	—	—	—
Business Employees.....	322,429	1,244,911	114,276	3,755	15,576	1,659	11,658	38,898	4,447
Emp. of Institutions.....	13,649	38,014	2,929	235	566	41	1,371	2,567	220
Teachers and Professors...	10,964	46,566	4,383	59	233	23	702	2,159	173
Federal Employees.....	18,956	69,659	5,150	1,922	7,916	802	1,740	5,678	518
Provincial Employees.....	16,656	60,119	4,633	219	805	81	452	996	78
Municipal Employees.....	11,154	44,453	3,447	41	149	15	240	528	36
Unclassified Employees...	7,593	23,001	1,910	41	200	23	373	1,267	119
Total Employees.....	402,042	1,528,210	136,819	6,272	25,445	2,644	16,536	52,093	5,591
Salesmen.....	4,621	26,018	3,070	31	85	5	86	348	34
Forestry.....	1,326	5,663	546	—	—	—	—	—	—
Manufacturing.....	2,418	12,631	1,471	*	—	—	48	442	81
Construction.....	3,980	20,274	2,169	34	169	21	24	155	15
Public Utilities.....	1,809	7,971	830	39	145	12	—	—	—
Wholesale Trade.....	751	5,781	946	—	—	—	29	341	60
Retail Trade.....	7,215	35,278	3,876	76	430	46	50	300	65
Service.....	4,872	20,298	2,105	121	636	94	136	730	139
Finance.....	833	6,080	1,035	*	—	—	145	905	113
Unclassified.....	336	1,916	258	12	41	4	22	205	38
Total Business Proprietors...	23,540	115,892	13,236	286	1,459	183	454	3,078	511
Investors.....	11,564	67,318	9,318	20	97	12	2,260	4,213	730
Pensioners.....	3,075	9,080	448	*	—	—	60	210	8
Total Financial.....	14,639	76,398	9,766	22	100	12	2,320	4,423	738
Estates.....	333	637	49	—	—	—	—	—	—
Unclassified.....	777	3,244	342	*	—	—	*	—	—
Grand Total.....	455,899	1,819,732	174,403	6,649	27,402	2,893	19,852	61,882	7,155

TABLE 9

**Distribution of Gross and Net Income, with Related Capital Cost Allowance Claimed,  
for Provinces and Canada**

(All money figures in thousands of dollars)

TYPE OF INCOME	Newfoundland		Prince Edward Island		Nova Scotia	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Forestry .....	3,293	435	—	—	7,522	413
Manufacturing .....	1,248	297	2,440	299	8,659	963
Construction .....	4,746	902	1,702	292	27,282	3,236
Public Utilities .....	2,479	758	1,601	292	12,987	2,026
Wholesale Trade .....	11,820	360	8,582	262	8,720	287
Retail Trade .....	67,493	5,246	23,480	1,548	156,097	12,763
Service .....	6,898	1,478	2,607	358	25,403	5,363
Finance .....	3,063	652	69	23	3,357	1,355
Unclassified .....	272	80	—	—	1,540	113
Total—All Business Types .....	101,312	10,208	40,481	3,074	251,567	26,519
Professional Income .....	3,804	2,376	1,693	978	18,509	9,612
Commission Income .....	2,172	1,357	809	473	12,825	6,956
Farm or Fishing Income .....	1,845	228	8,841	1,871	37,810	6,156
Rental Income .....	2,517	705	1,420	222	16,322	3,132
Total All Types .....	111,650	14,874	53,244	6,618	337,033	52,375
Estimated Capital Cost Allowance Claimed .....	3,876		1,962		12,597	

TYPE OF INCOME	New Brunswick		Quebec		Ontario	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Forestry .....	12,273	1,327	50,275	3,463	39,552	3,087
Manufacturing .....	6,012	402	224,297	23,275	279,144	31,488
Construction .....	8,876	1,321	208,185	27,632	490,034	68,293
Public Utilities .....	6,064	1,287	54,239	11,020	94,502	20,055
Wholesale Trade .....	4,914	454	251,584	12,985	247,160	16,532
Retail Trade .....	132,965	9,310	1,207,695	93,845	1,897,020	147,209
Service .....	17,192	3,656	301,483	53,523	531,398	76,316
Finance .....	242	96	54,190	9,964	140,884	27,340
Unclassified .....	46	25	27,326	2,254	15,215	3,615
Total—All Business Types .....	188,584	17,878	2,379,274	237,961	3,734,909	393,935
Professional Income .....	13,505	6,893	177,313	86,426	304,037	156,595
Commission Income .....	6,131	3,686	133,108	79,853	184,175	119,065
Farm or Fishing Income .....	16,222	2,523	49,172	9,845	491,954	74,786
Rental Income .....	17,815	1,644	223,396	48,875	203,532	60,489
Total All Types .....	242,257	32,624	2,962,263	462,960	4,918,607	804,870
Estimated Capital Cost Allowance Claimed .....	8,460		122,679		202,349	

TABLE 9 — (Concluded)

**Distribution of Gross and Net Income, with Related Capital Cost Allowance Claimed,  
for Provinces and Canada**

(All money figures in thousands of dollars)

TYPE OF INCOME	Manitoba		Saskatchewan		Alberta	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Forestry.....	1,822	153	—	—	1,534	284
Manufacturing.....	21,538	1,530	12,405	2,198	13,580	1,894
Construction.....	42,477	6,677	33,774	6,155	80,182	12,374
Public Utilities.....	17,500	3,681	25,483	4,570	39,930	6,640
Wholesale Trade.....	40,445	2,579	16,545	689	60,032	2,229
Retail Trade.....	210,358	16,392	363,105	25,608	356,897	28,555
Service.....	73,060	10,857	47,331	6,812	107,430	16,591
Finance.....	6,756	2,724	8,161	3,287	5,956	2,224
Unclassified.....	1,235	305	2,015	481	9,060	1,002
Total—All Business Types.....	415,191	44,898	508,819	49,800	674,601	71,793
Professional Income.....	32,321	16,278	26,750	14,691	47,378	23,507
Commission Income.....	18,928	12,851	12,509	8,072	31,901	19,223
Farm or Fishing Income.....	113,928	19,147	376,534	97,941	327,689	78,517
Rental Income.....	22,149	6,624	28,559	13,598	38,994	14,948
Total All Types.....	602,517	99,798	953,171	184,102	1,120,563	207,988
Estimated Capital Cost Allowance Claimed.....	35,241		95,012		95,608	

TYPE OF INCOME	British Columbia		N.W.T. and Yukon		Non-Residents		Canada	
	Gross	Net	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$	\$	\$
Business Income								
Forestry.....	23,393	5,377	47	18	248	74	139,959	14,595
Manufacturing.....	69,559	11,986	190	24	2,580	465	641,652	74,821
Construction.....	110,554	19,929	1,122	152	871	115	1,009,805	147,078
Public Utilities.....	30,962	7,362	491	90	—	—	286,238	57,781
Wholesale Trade.....	30,658	5,156	—	—	2,862	384	683,322	41,917
Retail Trade.....	389,613	35,083	3,903	357	5,312	362	4,813,938	376,278
Service.....	97,889	19,459	2,877	431	3,831	519	1,217,399	195,363
Finance.....	16,004	5,288	70	23	25,962	889	264,714	53,865
Unclassified.....	6,483	1,502	122	44	355	152	63,669	9,573
Total—All Business Types.....	775,115	111,142	8,822	1,103	42,021	2,960	9,120,696	971,271
Professional Income.....	82,657	44,670	395	206	4,415	1,318	712,777	363,550
Commission Income.....	39,804	25,970	102	58	822	355	443,286	277,919
Farm or Fishing Income.....	111,301	21,509	91	12	2,923	392	1,538,310	312,119
Rental Income.....	52,038	17,757	268	30	10,542	3,339	617,552	171,363
Total All Types.....	1,060,915	221,048	9,678	1,385	60,723	7,580	12,432,621	2,096,222
Estimated Capital Cost Allowance Claimed.....	59,312		872		3,113		641,081	



**TABLE 10**  
**Income Distribution by Occupational Classes**

(All money figures in thousands of dollars)

INCOME CLASS	FARMERS			FISHERMEN			Total Farmers and Fishermen		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	80	\$ 36	\$ 5	—	\$ —	\$ —	80	\$ 36	\$ 5
\$1,000 under 2,000.....	8,090	12,263	422	651	1,014	37	8,741	13,277	459
2,000 under 3,000.....	16,281	41,783	1,284	980	2,496	104	17,261	44,279	1,388
3,000 under 4,000.....	13,451	46,304	2,026	760	2,634	164	14,211	48,938	2,190
4,000 under 5,000.....	6,760	29,807	1,981	460	2,058	166	7,220	31,865	2,147
5,000 under 6,000.....	3,263	17,736	1,467	347	1,918	181	3,610	19,654	1,648
6,000 under 7,000.....	1,761	11,447	1,077	262	1,672	190	2,023	13,119	1,267
7,000 under 8,000.....	1,188	8,882	914	82	629	73	1,270	9,511	987
8,000 under 9,000.....	861	7,305	758	62	570	74	862	7,313	759
9,000 under 10,000.....	452	4,244	480				513	4,806	553
10,000 under 15,000.....	928	10,991	1,591	46	534	84	974	11,525	1,675
15,000 under 20,000.....	207	3,525	675	12	223	54	216	3,675	709
20,000 and over.....	182	5,741	1,557				185	5,814	1,577
Total.....	53,504	200,064	14,237	3,662	13,748	1,127	57,166	213,812	15,364

INCOME CLASS	ACCOUNTANTS			MEDICAL DOCTORS AND SURGEONS			DENTISTS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	—	\$ —	\$ —	—	\$ —	\$ —	40	\$ 19	\$ 3
\$1,000 under 2,000.....	40	67	3	300	489	22	*	—	—
2,000 under 3,000.....	220	536	27	380	990	40	120	318	15
3,000 under 4,000.....	260	912	53	560	1,963	108	330	1,163	57
4,000 under 5,000.....	410	1,852	146	581	2,632	185	240	1,077	71
5,000 under 6,000.....	347	1,883	180	549	3,013	282	153	843	73
6,000 under 7,000.....	178	1,168	117	627	4,059	409	255	1,632	262
7,000 under 8,000.....	197	1,485	157	845	6,297	709	349	2,600	282
8,000 under 9,000.....	219	1,869	204	544	4,645	534	260	2,203	259
9,000 under 10,000.....	173	1,620	211	518	4,893	594	281	2,660	338
10,000 under 15,000.....	514	6,292	985	2,434	30,279	4,772	1,044	12,888	2,050
15,000 under 20,000.....	265	4,527	915	1,956	33,831	6,726	465	7,895	1,586
20,000 and over.....	361	12,428	3,721	2,461	71,215	19,773	199	5,105	1,352
Total.....	3,184	34,639	6,719	11,755	164,306	34,154	3,756	38,438	6,348

INCOME CLASS	LAWYERS AND NOTARIES			CONSULTING ENGINEERS AND ARCHITECTS			NURSES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	—	\$ —	\$ —	—	\$ —	\$ —	60	\$ 21	\$ 2
\$1,000 under 2,000.....	120	212	9	40	77	9	1,190	1,868	73
2,000 under 3,000.....	161	392	17	20	60	1	1,400	3,441	229
3,000 under 4,000.....	360	1,292	79	220	747	47	460	1,579	134
4,000 under 5,000.....	530	2,347	192	180	825	56	100	459	46
5,000 under 6,000.....	461	2,568	237	195	1,068	100	41	223	13
6,000 under 7,000.....	530	3,433	370	109	699	64			
7,000 under 8,000.....	522	3,895	447	187	1,433	169			
8,000 under 9,000.....	377	3,182	400	30	254	37			
9,000 under 10,000.....	305	2,886	382	125	1,192	156			
10,000 under 15,000.....	1,215	14,883	2,329	351	4,319	697			
15,000 under 20,000.....	527	9,043	1,843	187	3,197	632	3,251	7,591	497
20,000 and over.....	1,002	36,789	11,750	385	15,712	5,369			
Total.....	6,110	80,922	18,055	2,029	29,583	7,337	3,251	7,591	497

**TABLE 10—(Cont'd)**  
**Income Distribution by Occupational Classes**

(All money figures in thousands of dollars)

INCOME CLASS	OTHER PROFESSIONALS			Total Professionals			FARM EMPLOYEES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	40	\$ 24	\$ 2	140	\$ 64	\$ 7	120	\$ 93	\$ 3
\$1,000 under 2,000.....	1,090	1,682	70	2,800	4,430	186	1,780	2,692	106
2,000 under 3,000.....	1,410	3,489	161	3,711	9,226	490	1,220	2,935	138
3,000 under 4,000.....	1,140	3,967	218	3,330	11,623	696	480	1,648	97
4,000 under 5,000.....	790	3,462	250	2,831	12,654	946	100	441	39
5,000 under 6,000.....	900	4,932	481	2,645	14,519	1,364	*	—	—
6,000 under 7,000.....	526	3,383	330	2,225	14,374	1,552	21	127	16
7,000 under 8,000.....	492	3,672	420	2,592	19,382	2,184	20	149	16
8,000 under 9,000.....	303	2,604	354	1,733	14,757	1,788			
9,000 under 10,000.....	377	3,606	453	1,779	16,857	2,134			
10,000 under 15,000.....	532	6,394	954	6,091	75,066	11,789			
15,000 under 20,000.....	221	3,767	739	3,621	62,260	12,441	23	251	44
20,000 and over.....	152	4,554	1,290	4,560	145,803	43,255			
Total.....	7,973	45,536	5,722	38,058	401,015	78,832	3,765	8,342	459

INCOME CLASS	BUSINESS EMPLOYEES			EMPLOYEES OF INSTITUTIONS			TEACHERS AND PROFESSORS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	23,777	\$ 15,953	\$ 762	2,200	\$ 1,469	\$ 68	240	\$ 186	\$ 12
\$1,000 under 2,000.....	509,947	791,708	32,328	38,260	59,356	2,422	16,497	25,913	942
2,000 under 3,000.....	711,539	1,794,724	107,493	38,429	94,776	6,265	23,499	59,387	4,080
3,000 under 4,000.....	779,235	2,713,065	174,576	18,548	62,813	4,582	20,882	72,415	5,886
4,000 under 5,000.....	486,828	2,157,826	168,413	4,823	21,086	1,730	13,817	61,744	5,674
5,000 under 6,000.....	225,655	1,224,621	111,379	2,067	11,234	961	9,161	50,140	4,987
6,000 under 7,000.....	103,741	666,081	66,953	917	5,893	572	5,436	34,962	3,694
7,000 under 8,000.....	50,269	373,782	41,337	503	3,710	419	2,551	18,891	2,110
8,000 under 9,000.....	27,848	234,992	27,898	285	2,403	261	1,335	11,236	1,335
9,000 under 10,000.....	15,682	147,935	19,073	242	2,278	254	830	7,864	970
10,000 under 15,000.....	30,794	365,331	54,101	428	4,939	724	584	7,009	1,024
15,000 under 20,000.....	9,043	154,248	30,367	93	1,610	308	42	717	137
20,000 and over.....	8,800	293,014	87,538	40	1,081	290	18	432	104
Total.....	2,983,158	10,933,280	922,218	106,835	272,648	18,856	94,892	350,896	30,955

INCOME CLASS	FEDERAL EMPLOYEES			PROVINCIAL EMPLOYEES			MUNICIPAL EMPLOYEES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	3,144	\$ 1,106	\$ 113	640	\$ 408	\$ 25	220	\$ 138	\$ 7
\$1,000 under 2,000.....	17,027	26,519	1,121	18,200	28,586	1,150	9,041	14,430	613
2,000 under 3,000.....	38,233	97,473	5,717	35,372	89,383	5,211	20,994	54,292	2,900
3,000 under 4,000.....	55,220	192,961	12,127	34,840	120,077	7,513	43,693	153,170	8,847
4,000 under 5,000.....	32,011	141,526	10,365	17,650	78,442	6,021	26,362	115,582	8,227
5,000 under 6,000.....	12,199	66,036	5,702	9,017	49,080	4,366	6,779	36,545	3,184
6,000 under 7,000.....	5,708	36,399	3,598	4,235	27,328	2,759	1,883	12,132	1,203
7,000 under 8,000.....	2,254	16,863	1,807	2,312	17,300	1,879	836	6,155	669
8,000 under 9,000.....	1,199	10,111	1,125	1,303	11,025	1,282	545	4,615	568
9,000 under 10,000.....	878	8,266	1,012	513	4,808	568	301	2,810	344
10,000 under 15,000.....	795	9,378	1,377	1,053	12,217	1,742	255	3,135	431
15,000 under 20,000.....	255	4,215	781	149	2,623	518	35	592	113
20,000 and over.....	58	1,508	394	37	1,011	262	12	286	70
Total.....	168,981	612,361	45,239	125,321	442,288	33,296	110,956	403,882	27,176



**TABLE 10—(Cont'd)**  
**Income Distribution by Occupational Classes**

(All money figures in thousands of dollars)

INCOME CLASS	UNCLASSIFIED EMPLOYEES			Total Employees			Salesmen		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	460	\$ 244	\$ 9	30,801	\$ 19,597	\$ 999	80	\$ 48	\$ 3
\$1,000 under 2,000.....	10,207	15,699	619	620,959	964,903	39,301	3,160	5,034	178
2,000 under 3,000.....	11,063	27,729	1,734	880,349	2,220,699	133,538	7,910	20,412	872
3,000 under 4,000.....	9,637	33,234	2,091	962,535	3,349,383	215,719	10,240	35,702	1,943
4,000 under 5,000.....	4,001	17,607	1,404	585,592	2,594,254	201,873	8,410	37,631	2,892
5,000 under 6,000.....	1,402	7,598	792	266,281	1,445,260	131,371	6,245	34,146	3,059
6,000 under 7,000.....	480	3,048	305	122,421	785,970	79,100	3,870	25,048	2,533
7,000 under 8,000.....	276	2,087	234	59,021	438,937	48,471	2,462	18,408	2,005
8,000 under 9,000.....	198	1,687	193	32,733	276,243	32,683	1,991	16,867	2,008
9,000 under 10,000.....	224	2,096	267	18,670	176,057	22,488	1,246	11,874	1,525
10,000 under 15,000.....	123	1,406	184	34,033	403,426	59,584	2,515	29,971	4,454
15,000 under 20,000.....	74	1,266	229	9,692	165,287	32,456	688	11,717	2,290
20,000 and over.....	12	300	74	8,978	297,682	88,751	551	17,481	5,219
Total.....	38,157	114,001	8,135	3,632,065	13,137,698	1,086,334	49,368	264,339	28,981

INCOME CLASS	BUSINESS PROPRIETORS FORESTRY			BUSINESS PROPRIETORS MANUFACTURING			BUSINESS PROPRIETORS CONSTRUCTION		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	—	\$ —	\$ —	—	\$ —	\$ —	*	\$ —	\$ —
\$1,000 under 2,000.....	220	335	16	1,010	1,521	52	1,804	2,755	94
2,000 under 3,000.....	620	1,575	76	2,460	6,312	193	5,862	14,993	503
3,000 under 4,000.....	550	1,916	106	2,720	9,395	477	5,741	23,378	1,200
4,000 under 5,000.....	360	1,631	115	2,080	9,344	688	3,981	17,827	1,417
5,000 under 6,000.....	246	1,354	118	1,443	8,000	708	2,402	13,095	1,285
6,000 under 7,000.....	132	851	89	1,243	8,019	845	1,679	10,914	1,144
7,000 under 8,000.....	89	670	66	595	4,455	538	1,200	8,952	1,003
8,000 under 9,000.....	81	676	84	467	3,948	484	998	8,481	1,066
9,000 under 10,000.....	36	342	50	214	2,025	273	622	5,903	789
10,000 under 15,000.....	135	1,580	252	909	11,212	1,883	1,528	18,223	2,954
15,000 under 20,000.....	64	1,097	221	281	4,828	1,007	455	7,783	1,649
20,000 and over.....	49	1,536	453	285	8,642	2,630	424	13,437	4,277
Total.....	2,582	13,563	1,646	13,707	77,701	9,778	27,697	145,742	17,381

INCOME CLASS	BUSINESS PROPRIETORS PUBLIC UTILITIES			BUSINESS PROPRIETORS WHOLESALE TRADE			BUSINESS PROPRIETORS RETAIL TRADE		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	*	\$ —	\$ —	—	\$ —	\$ —	—	\$ —	\$ —
\$1,000 under 2,000.....	1,562	2,394	77	380	607	22	5,311	8,239	280
2,000 under 3,000.....	3,916	9,945	353	700	1,830	56	12,952	33,347	1,114
3,000 under 4,000.....	3,084	10,633	525	1,020	3,537	159	16,894	58,502	2,913
4,000 under 5,000.....	1,720	7,676	627	570	2,549	207	10,551	47,029	3,354
5,000 under 6,000.....	633	3,452	335	647	3,579	440	7,710	42,072	4,006
6,000 under 7,000.....	491	3,136	327	493	3,163	306	5,542	35,790	3,797
7,000 under 8,000.....	414	3,079	344	395	2,954	349	3,254	24,367	2,806
8,000 under 9,000.....	248	2,096	259	383	3,248	367	2,424	20,513	2,703
9,000 under 10,000.....	140	1,299	169	177	1,686	218	1,716	16,307	2,188
10,000 under 15,000.....	369	4,380	715	776	9,477	1,507	3,777	45,211	7,244
15,000 under 20,000.....	75	1,300	287	302	5,199	1,097	1,207	20,654	4,347
20,000 and over.....	80	2,563	847	284	10,116	3,353	851	25,840	7,730
Total.....	12,752	51,968	4,865	6,127	47,945	8,081	72,189	377,871	42,482



**TABLE 10—(Concluded)**  
**Income Distribution by Occupational Classes**

(All money figures in thousands of dollars)

INCOME CLASS	BUSINESS PROPRIETORS SERVICE			BUSINESS PROPRIETORS FINANCE			BUSINESS PROPRIETORS UNCLASSIFIED		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	40	\$ 18	\$ 1	40	\$ 22	\$ 2	—	\$ —	\$ —
\$1,000 under 2,000.....	6,207	9,457	348	400	610	17	220	343	26
2,000 under 3,000.....	11,291	28,878	1,075	830	2,237	79	390	944	25
3,000 under 4,000.....	9,873	34,063	1,775	1,202	4,237	251	610	2,080	96
4,000 under 5,000.....	5,370	23,922	1,978	1,000	4,480	354	160	717	51
5,000 under 6,000.....	3,377	18,384	1,725	934	5,102	461	259	1,384	117
6,000 under 7,000.....	2,223	14,369	1,550	854	5,505	547	88	560	61
7,000 under 8,000.....	1,196	8,964	1,083	451	3,368	345	87	647	68
8,000 under 9,000.....	719	6,124	725	436	3,691	438	47	393	50
9,000 under 10,000.....	556	5,246	683	312	2,951	389	23	211	30
10,000 under 15,000.....	1,570	18,803	3,036	888	10,744	1,595	105	1,239	194
15,000 under 20,000.....	452	7,741	1,628	356	6,120	1,271	51	870	181
20,000 and over.....	408	13,025	4,017	589	24,280	8,353	56	2,036	701
Total.....	43,282	188,994	19,624	8,292	73,347	14,102	2,096	11,424	1,600

INCOME CLASS	Total Business Proprietors			INVESTMENT INCOME PREDOMINATES			PENSION INCOME PREDOMINATES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	101	\$ 56	\$ 3	1,560	\$ 652	\$ 93	—	\$ —	\$ —
\$1,000 under 2,000.....	17,114	26,261	932	15,931	25,302	640	4,161	6,915	155
2,000 under 3,000.....	39,021	100,061	3,474	19,641	48,767	1,598	6,401	16,172	526
3,000 under 4,000.....	42,694	147,741	7,502	13,631	46,859	2,140	3,770	12,951	797
4,000 under 5,000.....	25,792	115,175	8,791	7,910	35,208	2,237	1,430	6,324	384
5,000 under 6,000.....	17,651	96,422	9,195	6,129	33,392	2,486	590	3,203	240
6,000 under 7,000.....	12,745	82,307	8,666	3,883	24,968	1,927	405	2,583	198
7,000 under 8,000.....	7,681	57,456	6,602	2,520	18,880	1,554	141	1,044	88
8,000 under 9,000.....	5,803	49,170	6,176	2,078	17,589	1,578	45	381	39
9,000 under 10,000.....	3,796	35,970	4,789	1,424	13,529	1,331	102	958	119
10,000 under 15,000.....	10,057	120,869	19,380	4,896	59,011	7,098	119	1,311	147
15,000 under 20,000.....	3,243	55,592	11,688	2,097	35,986	5,759	72	1,262	211
20,000 and over.....	3,026	101,475	32,361	3,964	173,841	51,039	34	1,086	279
Total.....	188,724	988,555	119,559	85,664	533,984	79,480	17,270	54,190	3,183

INCOME CLASS	Total Financial			Estates			Unclassified		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	1,560	\$ 652	\$ 93	1,200	\$ 438	\$ 47	20	\$ 7	\$ 1
\$1,000 under 2,000.....	20,092	32,217	795	400	588	28	871	1,382	43
2,000 under 3,000.....	26,042	64,939	2,124	200	489	37	1,340	3,408	136
3,000 under 4,000.....	17,401	59,810	2,937	80	301	31	1,570	5,472	301
4,000 under 5,000.....	9,340	41,532	2,621	80	366	24	740	3,269	206
5,000 under 6,000.....	6,719	36,595	2,726	20	106	10	312	1,737	156
6,000 under 7,000.....	4,288	27,551	2,125	*	—	—	326	2,048	149
7,000 under 8,000.....	2,661	19,924	1,642	60	440	18	123	929	87
8,000 under 9,000.....	2,123	17,970	1,617	23	193	9	123	1,028	130
9,000 under 10,000.....	1,526	14,487	1,450	20	198	11	83	785	86
10,000 under 15,000.....	5,015	60,322	7,245	50	600	73	261	3,107	446
15,000 under 20,000.....	2,169	37,248	5,970	30	528	54	56	926	163
20,000 and over.....	3,998	174,927	51,318	82	3,710	220	79	2,924	916
Total.....	102,934	588,174	82,663	2,246	7,964	562	5,904	27,022	2,820

**TABLE 10A**  
**Distribution of Non Taxable Returns by Occupation and Income**

(All money figures in thousands of dollars)

OCCUPATION	Under \$1,000		\$1,000 under \$2,000		\$2,000 under \$3,000		\$3,000 and over		Grand Total	
	Number of Returns	Total Income	Number of Returns	Total Income	Number of Returns	Total Income	Number of Returns	Total Income	Number of Returns	Total Income
		\$		\$		\$		\$		\$
Farmers.....	58,620	13,172	57,693	86,361	31,502	73,335	2,536	9,468	150,351	182,336
Fishermen.....	1,140	629	2,070	3,128	981	2,227	100	483	4,291	6,467
Total Farmers and Fisher- men.....	59,760	13,801	59,763	89,489	32,483	75,562	2,636	9,951	154,642	188,803
Accountants.....	20	19	100	150	60	141	—	—	180	310
Doctors and Surgeons....	200	110	200	310	80	187	60	251	540	858
Dentists.....	120	60	100	171	20	55	—	—	240	286
Lawyers and Notaries....	160	79	120	208	140	329	40	139	460	755
Engineers and Architects..	120	450	81	130	40	105	20	62	261	153
Nurses.....	630	420	320	395	160	365	—	—	1,110	1,180
Other Professionals.....	680	385	581	869	470	1,122	100	354	1,831	2,730
Total Professionals.....	1,930	623	1,502	2,233	970	2,304	220	806	4,622	5,966
Farm Employees.....	1,821	1,294	1,440	1,923	810	1,859	20	69	4,091	5,145
Business Employees.....	473,330	267,921	240,131	339,838	138,721	328,453	21,198	72,506	873,380	1,008,718
Emp. of Institutions.....	24,756	14,915	10,533	14,352	5,090	12,029	770	2,755	41,149	44,051
Teachers and Professors..	7,982	5,370	4,991	6,429	1,140	2,773	185	637	14,298	15,209
Federal Employees.....	14,730	7,654	7,772	11,025	6,764	16,648	1,682	5,648	30,948	40,975
Provincial Employees....	14,407	8,378	9,510	13,724	7,570	18,267	1,200	4,133	32,687	44,502
Municipal Employees....	6,012	3,545	5,791	8,388	4,521	10,983	1,340	4,557	17,664	27,473
Unclassified Employees...	9,879	4,827	5,235	7,165	1,990	4,737	210	689	17,314	17,418
Total Employees.....	552,917	313,904	285,403	402,844	166,606	395,749	26,605	90,994	1,031,531	1,203,491
Salesmen.....	2,340	1,246	4,090	5,999	4,120	9,801	480	1,660	11,030	18,706
Forestry.....	802	63	970	1,459	900	2,106	122	454	2,794	3,956
Manufacturing.....	2,110	16	2,050	3,151	2,200	5,152	192	625	6,552	8,944
Construction.....	2,311	445	4,282	6,635	5,732	13,482	575	2,111	12,900	21,783
Public Utilities.....	2,110	601	4,540	7,012	4,714	11,074	203	719	11,567	19,406
Wholesale Trade.....	660	1,497	720	1,036	930	2,193	141	576	2,451	2,308
Retail Trade.....	9,604	1,192	12,821	19,843	12,731	30,175	1,277	4,537	36,433	53,363
Service.....	9,183	2,099	10,586	15,811	10,642	25,019	964	3,394	31,375	46,323
Finance.....	890	8,022	830	1,233	560	1,335	113	533	2,393	4,921
Unclassified.....	473	117	560	797	240	571	62	365	1,335	1,850
Total Business Proprietors..	28,143	8,386	37,359	56,977	38,649	91,107	3,649	13,314	107,800	153,012
Investors.....	19,812	9,334	25,150	35,478	7,760	18,014	562	2,114	53,284	64,940
Pensioners.....	10,071	7,051	14,851	21,175	4,360	9,952	200	710	29,482	38,888
Total Financial.....	29,883	16,385	40,001	56,653	12,120	27,966	762	2,824	82,766	103,828
Estates.....	220	40	—	—	20	43	7	181	247	264
Unclassified.....	5,485	1,611	2,823	4,129	1,380	3,271	180	654	9,868	9,665
Grand Total.....	680,678	339,224	430,941	618,324	256,348	605,803	34,539	120,384	1,402,506	1,683,735

## HISTORICAL TABLE 1

## Yearly Record of All Taxpayers

## Taxation Years 1941-1957

Taxation Year	Number of Taxpayers	Wages and Salaries	Other Earned Income	Investment Income	Total Income	Total Exemptions and Deductions	Taxable Income	Total Tax	Personal Income <sup>(1)</sup>
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(Millions)
1941	871,484	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	1,980,160	( <sup>2</sup> )	( <sup>2</sup> )	222,929	5,896
1942	1,781,244	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	3,523,223	( <sup>2</sup> )	( <sup>2</sup> )	335,691	7,475
1943	2,163,354	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	4,298,824	( <sup>2</sup> )	( <sup>2</sup> )	801,230	8,176
1944	2,254,319	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	4,591,041	( <sup>2</sup> )	( <sup>2</sup> )	781,133	9,002
1945	2,254,246	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	4,548,174	( <sup>2</sup> )	( <sup>2</sup> )	662,111	9,239
1946	2,353,122	3,849,912	683,266	277,218	4,810,396	( <sup>2</sup> )	( <sup>2</sup> )	647,711	9,761
1947	2,366,456	4,425,217	847,718	308,023	5,580,958	3,053,171	2,527,787	622,327	10,390
1948	2,689,930	5,450,231	976,341	334,198	6,760,770	3,575,519	3,185,251	647,712	11,943
1949	2,231,970	( <sup>3</sup> )5,175,766	( <sup>3</sup> )913,370	342,130	6,431,266	3,785,135	2,646,131	500,989	12,757
1950	2,374,240	5,603,975	1,040,905	387,923	7,032,803	4,065,932	2,966,871	574,936	13,414
1951	2,777,950	7,082,227	1,232,710	432,613	8,747,550	4,880,014	3,867,536	812,067	15,693
1952	3,125,100	8,401,640	1,378,283	494,110	10,274,033	5,572,695	4,701,338	1,071,783	17,214
1953	3,389,530	9,449,055	1,473,044	544,622	11,466,721	6,069,615	5,397,106	1,147,262	( <sup>4</sup> )18,336
1954	3,410,160	9,770,696	1,355,330	580,879	11,706,905	6,171,164	5,535,741	1,097,392	( <sup>4</sup> )18,421
1955	3,558,650	10,483,990	1,465,546	632,062	12,581,598	6,476,665	6,104,933	1,148,755	( <sup>4</sup> )19,820
1956	3,908,176	12,032,525	1,663,886	659,306	14,355,717	7,125,349	7,230,368	1,290,843	( <sup>4</sup> )21,958
1957	4,076,465	13,204,523	1,694,558	729,498	15,628,579	7,722,520	7,906,059	1,415,115	23,142

(1) Source: Dominion Bureau of Statistics.

(2) Not available.

(3) Not separately tabulated. Distribution between "Wages and Salaries" and "Other Earned Income" is estimated.

(4) Revised.



## HISTORICAL TABLE 2

## Distribution of All Taxpayers by Income Classes

## Taxation Years 1941-1957

Taxation Year	Under \$1,000	\$1,000 under \$2,000	\$2,000 under \$3,000	\$3,000 under \$4,000	\$4,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 and over	Total Number of Taxpayers
1941	165,475	368,862	198,252	65,421	26,626	34,325	10,484	2,039	871,484
1942	313,913	913,944	379,101	87,556	31,944	40,434	12,100	2,252	1,781,244
1943	347,740	1,086,503	513,875	114,707	39,229	45,954	13,042	2,304	2,163,354
1944	324,228	1,115,974	572,848	129,719	44,635	50,813	13,823	2,279	2,254,319
1945	324,346	1,163,638	529,202	122,821	44,448	53,242	14,309	2,240	2,254,246
1946	322,880	1,243,770	535,730	124,280	46,040	59,960	17,980	2,482	2,353,122
1947	213,290	1,025,270	773,780	186,400	63,400	76,190	24,567	3,559	2,366,456
1948	181,610	1,014,890	1,001,260	280,670	85,310	93,590	27,760	4,840	2,689,930
1949	( <sup>1</sup> )5,450	740,070	848,960	368,090	117,040	113,570	33,460	5,330	2,231,970
1950	7,700	739,360	889,900	434,200	134,380	125,420	36,890	6,390	2,374,240
1951	17,910	715,000	961,620	643,650	211,750	176,890	42,870	8,260	2,777,950
1952	24,550	712,130	986,520	808,750	303,210	230,300	51,140	8,500	3,125,100
1953	33,710	722,720	991,490	903,620	381,380	292,140	55,210	9,260	3,389,530
1954	29,780	710,260	980,130	916,230	397,190	307,900	58,480	10,190	3,410,160
1955	25,200	705,290	983,900	947,930	459,540	360,430	65,660	10,700	3,558,650
1956	31,421	717,548	993,830	1,015,449	573,162	490,804	73,848	12,114	3,908,176
1957	34,082	674,037	975,834	1,052,061	640,005	600,276	86,843	13,327	4,076,465

(<sup>1</sup>) Personal Exemptions increased in 1949.

### *Section III*

Corporation Statistics  
1957 Taxation Year

Statistique des corporations  
année d'imposition 1957

## SECTION III

### CORPORATION STATISTICS 1957 TAXATION YEAR

#### *Basic Information and Definitions*

**Statistical Sample and Coverage**—This section presents in Tables 1 to 7 an analysis of corporation income tax returns filed for the taxation year 1957. All companies filing a T2 Corporation income tax return are included whether taxable under the Act or exempt. Exempt companies, however, are excluded from the tables requiring detailed treatment and certain types of taxable companies are likewise omitted from such detailed treatment, as explained in connection with the tables concerned.

Tables 1 to 6 are compiled from a sample of 1957 corporation returns. All returns of corporations reporting Total Assets of \$500,000 or more or Current Year Profit of \$25,000 or more were included in the sample. Certain industries considered subject to aberration were also sampled at a 100% rate. The remaining corporations were stratified by industrial classification and a 10% random sample selected in each industrial class. In the aggregate, approximately 27 per cent of corporation returns received in the normal filing period were analyzed. Table 7 is compiled from all 1957 corporation returns filed.

The final date for filing 1957 returns was June 30, 1958. Returns received up to September 12, 1958, were included, but any returns received thereafter were excluded in order to bring the tables to finality. This resulted in the omission of a small percentage of companies, although special efforts were made to ensure coverage of all substantial companies included in previous years. Amended returns were taken into account only where the change in income was \$10,000 or more. Corporations are not permitted to file consolidated returns.

The period covered is the 1957 taxation year which embraces all company returns for fiscal periods ending between January 1, 1957 and December 31, 1957. Except where a company's fiscal year ends December 31, 1957, the data pertain partly to the 1956 calendar year and partly to the 1957 calendar year.

**Source of Information**—Information is extracted from T2 income tax returns and attached financial statements by the statistical section at Head Office, and entered on standard transcript cards in accordance with a manual of general rules and procedures. The figures thus extracted are as declared by the taxpayer before any adjustments which may subsequently be made in the process of assessing the return.

### STATISTIQUE DES CORPORATIONS ANNÉE D'IMPOSITION 1957

#### *Renseignements fondamentaux et définitions*

**Échantillon et portée statistiques**—La présente section donne dans les tableaux 1 à 7 l'analyse des déclarations d'impôt sur le revenu produites par les corporations pour l'année d'imposition 1957. Toutes les compagnies produisant une déclaration T2 d'impôt sur le revenu de corporations sont incluses, peu importe qu'elles soient imposables ou exemptées en vertu de la loi. Cependant les compagnies exemptées ne sont pas comprises dans les tableaux qui appellent une analyse détaillée; certains genres de compagnies imposables sont aussi omis dans les analyses détaillées, ainsi qu'il est expliqué aux tableaux en question.

Les tableaux 1 à 6 ont été dressés d'après un échantillon des déclarations de corporations pour 1957. L'échantillon comprend toutes les déclarations des corporations indiquant un actif total de \$500,000 ou plus ou des bénéfices de \$25,000 ou plus pour l'année courante. Certaines industries considérées comme susceptibles de déviation ont fait l'objet d'un prélèvement de 100 p. 100. Les corporations restantes ont été classées par industrie et un échantillon de 10 p. 100 a été prélevé au hasard dans chaque catégorie industrielle. Dans l'ensemble, l'analyse porte sur environ 27 p. 100 des déclarations de corporations qui ont été reçues pendant la période normale de production. Le tableau 7 a été dressé d'après toutes les déclarations de corporations qui ont été produites pour 1957.

La date ultime de production des déclarations de 1957 était le 30 juin 1958. On a inclus les déclarations reçues jusqu'au 12 septembre 1958 mais non les déclarations reçues après cette date afin de pouvoir arrêter définitivement les tableaux. Ceci a entraîné l'omission d'un faible pourcentage des compagnies bien qu'on se soit efforcé d'y comprendre toutes les compagnies importantes qui avaient été comptées les années précédentes. On a tenu compte des déclarations modifiées dans les seuls cas où la modification du revenu s'élevait à \$10,000 ou plus. Il n'est pas permis aux corporations de produire des déclarations d'ensemble.

La période en jeu est l'année d'imposition 1957; elle comprend toutes les déclarations de compagnies pour les exercices financiers se terminant entre le 1<sup>er</sup> janvier 1957 et le 31 décembre 1957. Sauf dans le cas de compagnies dont l'exercice financier se termine le 31 décembre 1957, les données portent en partie sur l'année civile 1956 et en partie sur l'année civile 1957.

**Source de renseignements**—La section de la Statistique du bureau principal extrait les renseignements des déclarations d'impôt sur le revenu T2 et des états financiers qui les accompagnent; elle inscrit ces renseignements sur des fiches ordinaires de transcription conformément à un manuel de règles et procédures générales. Les montants extraits sont les montants déclarés par le contribuable indépendamment de tout redressement apporté plus tard dans l'établissement de la cotisation.



**Companies Fully Tabulated and Not Fully Tabulated**—A fully tabulated company is one for which detailed balance sheet and revenue and expense data are available, as shown in Tables 4, 5, 5A and 6. A company not fully tabulated is one for which only income and tax data are available. The types of companies not fully tabulated are distinguished in Table 1 and in the notes relating to this table.

**Profit and Loss Companies**—Companies reporting a profit for the year are shown separately throughout the tables from those reporting a loss. Companies reporting expenses exactly equal to income and showing therefore neither a profit nor a loss are classified as loss companies. Foreign business corporations are treated as profit companies because they are required to pay a \$100 filing fee.

**Industrial Classification**—The industrial classification of companies shown in Tables 2, 4 and 7 is based on information given in the returns and the financial statements. The system of classification employed is based on the Standard Industrial Classification Manual issued by the Dominion Bureau of Statistics. Some grouping of individual classifications has been necessary due to space limitations and in particular where the number of corporations in a given classification was small. The classification outlined in the Manual has been contracted in the Agriculture Division and expanded in the Finance Division. Where a company's activities are diversified, it is normally classified to the industry in which it shows the greatest volume of its sales.

**Income Classes**—The income classification of companies shown in Table 6 is based on the Current Year Profit reported by each company.

**Current Year Profit**—Current year profit is the profit declared by the company as being earned in the 1957 taxation year. Non-taxable dividends received from other Canadian corporations are not included in this figure. The current year profit may be subject to a deduction for a loss sustained in any of the five preceding years, so that it does not necessarily represent the final taxable profit for the year.

In the case of exempt companies, the current year profit is the net income declared by the company.

**Prior Year Loss**—This figure represents the amount of loss for the 1952, 1953, 1954, 1955 or 1956 taxation years which, under Section 27 (1) (e) of the Act, has been deducted from the current year (1957) profit in order to arrive at the net taxable income for 1957.

**Net Taxable Income**—This figure represents the amount of income subject to tax in the 1957 taxation year and consists of the current year profit less the prior year loss.

**Current Year Loss**—This represents the loss reported by the company during the 1957 taxation year, after deducting non-taxable dividends received from other Canadian corporations.

**Compagnies pleinement analysées ou non pleinement analysées**—Une compagnie pleinement analysée est celle pour laquelle on dispose d'un bilan détaillé et de données sur les recettes et dépenses, ainsi que l'indiquent les tableaux 4, 5, 5A et 6. Une compagnie non pleinement analysée est celle pour laquelle on ne dispose de renseignements que sur le revenu et l'impôt. Le tableau 1 et les remarques y afférentes indiquent séparément les genres de compagnies non pleinement analysées.

**Compagnies à profit ou à perte**—Dans tous les tableaux, les compagnies déclarant un profit pour l'année sont indiquées séparément des compagnies déclarant une perte. Si une compagnie déclare des dépenses exactement égales à son revenu de sorte qu'il n'y a ni profit ni perte, elle est comptée comme compagnie à perte. Les corporations opérant à l'étranger sont comptées comme compagnies à profit vu qu'elles doivent payer un droit de production de \$100.

**Classification par industrie**—Le classement des compagnies par industrie qu'on trouve aux tableaux 2, 4 et 7 se fonde sur les renseignements contenus dans les déclarations et les états financiers. La classification employée se fonde sur le manuel de classification uniforme des industries publié par le Bureau fédéral de la statistique. Il a été nécessaire de réunir certaines catégories parce que l'espace était limité et surtout parce que le nombre de corporations relevant d'une catégorie quelconque était peu élevé dans certains cas. La classification indiquée dans le manuel a été abrégée pour la division agricole et amplifiée pour la division financière. Les compagnies qui s'adonnent à différents genres d'affaires ont ordinairement été attribuées à l'industrie qui rapporte le plus fort montant de ventes.

**Catégories de revenu**—Au tableau 6, la répartition des compagnies selon le revenu se fonde sur le profit déclaré par chaque compagnie pour l'année courante.

**Profit de l'année courante**—S'entend du profit que la compagnie déclare avoir gagné dans l'année d'imposition 1957. Ne comprend pas les dividendes non imposables reçus d'autres corporations canadiennes. Comme le profit de l'année courante peut être réduit au titre d'une perte subie dans une ou plusieurs des 5 années précédentes, il ne représente donc pas nécessairement le profit imposable définitif pour l'année.

Dans le cas de compagnies exemptées, le profit de l'année courante signifie le revenu net déclaré par la compagnie.

**Perte d'années antérieures**—Représente le montant des pertes pour les années d'imposition 1952, 1953, 1954, 1955 ou 1956 qui ont été déduites du profit de l'année courante (1957) en vertu de l'article 27(1)e) de la loi dans le calcul du revenu imposable net pour 1957.

**Revenu imposable net**—Représente le montant de revenu assujéti à l'impôt dans l'année d'imposition 1957; il est constitué du profit de l'année courante diminué des pertes d'années antérieures.

**Perte d'année courante**—Représente la perte déclarée par la compagnie pour l'année d'imposition 1957, déduction faite des dividendes non imposables reçus d'autres corporations canadiennes.

**Loss Deducted from Prior Year Profit**—This figure represents loss reported during the 1957 taxation year which has been carried back against the profits earned in the preceding year, thus qualifying the taxpayer for a rebate of tax paid upon the 1956 profit. This item appears only in Historical Tables I and IA, Page 145.

**Total Tax Declared**—This is the total tax payable upon the net taxable income. The figure represents net tax payable after tax allowances for Provincial, Foreign and Other Credits. (See items under these headings below). This includes the 2% Old Age Security Tax which applies to all taxable corporations with the exception of non-resident-owned investment corporations. Taxable income earned in the 1957 calendar year is taxable at the rate of 20% on the first \$20,000 and 47% on the remainder. If two or more corporations are "Associated" as defined in Section 39 of the Act, only the first \$20,000 of income earned by these corporations taken as a group is taxable at the rate of 20%. Investment companies as defined in Section 69 of the Act are taxable at a 20% rate on their entire income. Non-resident-owned investment corporations are taxable at a 15% rate. Electric, gas or steam utilities are subject to a reduced rate as specified in Section 85 of the Act on that part of their income which is derived from the sale of electric energy, gas or steam.

**Provincial, Foreign and Other Credits**—These include tax credits claimed in respect of income earned in the provinces of Quebec and Ontario where a separate tax is levied on corporations by the provincial governments. The provincial credit amounts to 7% of taxable income attributed to Quebec for the 1956 calendar year portion of the 1957 taxation year, with the exception of certain classes of corporations prescribed by regulations where only 5% is permitted, and 9% of the taxable income attributed to Quebec and Ontario for the 1957 calendar year portion of the taxation year. Also included are tax credits claimed by reason of taxes paid to foreign countries and tax credits claimed for the drilling of deep test oil wells.

**Cash** (Item 2)—Cash includes cash on hand and in bank deposits after deducting outstanding cheques or bank overdrafts. Specific bank loans are not deducted from cash.

**Government Securities** (Item 3)—This classification is confined to bonds issued or guaranteed by the Government of Canada. Provincial or municipal securities are not included.

**Other Securities** (Item 4)—Other securities comprise all stocks, bonds, mortgages, notes, agreements for sale and all types of negotiable securities other than those issued or guaranteed by the Government of Canada.

**Receivables** (Item 5)—This figure covers accounts and bills receivable after deduction of reserve for bad debts. Loans to officers, shareholders or employees are not included.

**Pertes déduites sur les profits d'année antérieure**—Représente les pertes déclarées dans l'année d'imposition 1957 qui ont été affectées en déduction des bénéfices gagnés dans l'année précédente, cette opération donnant au contribuable droit à une réduction de l'impôt payé sur le profit de 1956. Ce poste se trouve seulement aux tableaux historiques I et IA, en page 145.

**Impôt total déclaré**—Il s'agit du total de l'impôt à payer sur le revenu imposable net. Le montant représente l'impôt net à payer, compte tenu des dégrèvements pour impôts provinciaux, étrangers et autres dégrèvements (voir les explications données plus loin sous ce titre). Comprend l'impôt de sécurité de la vieillesse de 2 p. 100 frappant toutes les corporations imposables sauf les corporations de placement possédées par des non-résidents. Le revenu imposable gagné dans l'année civile 1957 est assujéti à un impôt de 20 p. 100 sur les premiers \$20,000 et 47 p. 100 sur le reste. Si deux ou plusieurs corporations sont "associées" au sens de l'article 39 de la loi, seuls les premiers \$20,000 de revenu gagné par ces corporations collectivement sont imposables au taux de 20 p. 100. Les compagnies de placement au sens de l'article 69 de la loi sont imposables à 20 p. 100 sur la totalité de leur revenu. Les corporations de placement possédées par des non-résidents sont imposables au taux de 15 p. 100. Les compagnies de service d'électricité, de gaz ou de vapeur bénéficient du taux réduit prévu à l'article 85 de la loi sur la partie de leur revenu qui provient de la vente d'énergie électrique, de gaz ou de vapeur.

**Dégrèvements pour impôts provinciaux, étrangers et autres dégrèvements**—Comprend les dégrèvements réclamés à l'égard du revenu gagné dans les provinces de Québec et d'Ontario où les gouvernements provinciaux prélèvent un impôt distinct sur les corporations. Ce dégrèvement est de 7 p. 100 du revenu imposable attribué à la province de Québec pour la partie de l'année d'imposition 1957 qui est comprise dans l'année civile 1956, sauf pour certaines catégories de corporations prescrites par les règlements alors qu'il ne s'établit qu'à 5 p. 100; le dégrèvement est de 9 p. 100 du revenu imposable attribué au Québec et à l'Ontario pour la partie d'année d'imposition qui est comprise dans l'année civile 1957. Les autres dégrèvements concernent les impôts payés à des pays étrangers et le forage de puits de pétrole d'essai à gisement profond.

**Encaisse** (Poste 2)—Comprend les espèces en caisse et les dépôts en banque, déduction faite des chèques émis et des découverts en banque. Les prêts de banque consentis comme tels ne sont pas déduits de l'encaisse.

**Titres du gouvernement** (Poste 3)—Se limite aux obligations émises ou garanties par le gouvernement du Canada. Ne comprend pas les titres provinciaux ou municipaux.

**Autres titres** (Poste 4)—Comprend les actions, obligations, hypothèques, billets, promesses de vente et tous genres de titres négociables sauf ceux qui sont émis ou garantis par le gouvernement du Canada.

**Effets à recevoir** (Poste 5)—Comprend les comptes et billets à recevoir, déduction faite de la réserve pour mauvaises créances. Ne comprend pas les prêts consentis aux fonctionnaires, actionnaires ou employés.



**Inventories** (Item 6)—This includes office stationery and supplies, as well as merchandise. Merchandise inventories, consisting of raw materials, work in process and finished goods, are included at gross book value prior to any deduction for inventory reserve, the latter being entered as part of surplus.

**Land** (Item 7)—This classification is restricted to land and other natural resources. Mineral and oil resources and timber limits are treated as land, and shown at gross value before depletion.

**Buildings and Equipment** (Item 8)—This category covers all kinds of depreciable property. The figure is entered gross before depreciation.

**Investment in Affiliated Companies** (Item 9)—This includes any investments, whether of long or short term, in affiliated, subsidiary or allied companies.

**Other Assets** (Item 10)—This figure covers any type of asset not shown elsewhere such as prepaid expenses, organization expenses, bond discount, goodwill, leases, cash surrender value of life insurance, loans to officers or shareholders. In the case of mining and oil companies, exploration and development expenses are recorded under this heading.

**Bank Loans** (Item 12)—Included here are all bank loans or credits extended by a banking institution except mortgage loans which are classified as mortgage debt. Cheques outstanding and overdrafts are deducted from the cash account but if the cash account will not cover the liability the remaining portion is entered under bank loans.

**Payables** (Item 13)—This category includes all accounts or bills payable in the normal course of business, except taxes.

**Tax Liabilities** (Item 14)—This figure is composed of all types of taxes payable, whether municipal, provincial or federal taxes.

**Other Liabilities** (Item 15)—This category includes deferred income, deposits on contracts, loans received from officers or shareholders or affiliated companies, and reserves for liabilities such as guarantees, pensions, fire or marine insurance.

**Mortgage Debt** (Item 16)—This item includes all mortgages outstanding except those payable to shareholders or an affiliated company which are classified with "Other Liabilities". Mortgage instalments and interest currently due are included. Chattel mortgages are excluded.

**Other Funded Debt** (Item 17)—This classification includes all bonds, debentures, notes or other contractual obligations having a term greater than one year. Mortgages are excluded.

**Inventaires** (Poste 6)—Comprend la papeterie et les fournitures de bureau tout aussi bien que les marchandises. Les inventaires de marchandises consistent en matières premières, produits en cours de fabrication et produits ouverts; ils sont inscrits à la valeur brute aux livres sans aucune déduction pour la réserve d'inventaire. Celle-ci est portée au surplus.

**Terrains** (Poste 7)—Se limite aux terrains et autres ressources naturelles. Les ressources minières et pétrolières et les concessions forestières sont comptées comme terrains; on les inscrit à la valeur brute avant l'épuisement.

**Bâtiments et matériel** (Poste 8)—Embrasse tous genres de biens amortissables. C'est le montant brut avant la dépréciation.

**Capitaux investis dans les compagnies affiliées** (Poste 9)—Comprend tous capitaux investis à longue ou brève échéance dans les compagnies affiliées, filiales ou apparentées.

**Autre actif** (Poste 10)—Comprend tous genres d'actif non indiqués ailleurs notamment les frais payés d'avance, frais d'organisation, escompte sur obligations, achalandage, baux, valeur de rachat d'assurance-vie, prêts aux fonctionnaires ou actionnaires. Comprend aussi les frais d'exploration et d'aménagement de compagnies minières et pétrolières.

**Emprunts en banque** (Poste 12)—Comprend tous les prêts ou crédits accordés par des institutions bancaires sauf les prêts hypothécaires; ceux-ci sont classés comme dettes hypothécaires. Les chèques émis et les découverts en banque sont déduits du compte de caisse mais si ce dernier ne suffit pas à les contre-balancer, le solde est compté comme emprunt en banque.

**Effets à payer** (Poste 13)—Comprend tous les comptes ou factures à payer dans le cours ordinaire des affaires, à l'exception des taxes.

**Taxes à payer** (Poste 14)—Comprend tous les genres de taxes et impôts à payer, à l'échelon municipal, provincial ou fédéral.

**Autre passif** (Poste 15)—Comprend les revenus différés, dépôts sur marchés, prêts reçus de fonctionnaires ou actionnaires ou de compagnies affiliées et réserves pour passif aux titres de garantie, pension, assurance-incendie ou assurance maritime.

**Dettes hypothécaires** (Poste 16)—Comprend toutes les hypothèques en cours sauf celles qui sont payables à des actionnaires ou à des compagnies affiliées; en tel cas elles relèvent de la rubrique "Autre passif". Comprend aussi les versements sur hypothèques et l'intérêt devenant échû. Ne comprend pas les prêts sur nantissement.

**Autres dettes fondées** (Poste 17)—Comprend tous les billets, obligations ou autres engagements contractuels devant durer plus d'un an à l'exception des hypothèques.



**Depreciation and Depletion Reserves (Item 18)—**

This category includes depreciation, depletion or any other reserve set up to reflect the decline in value of a tangible asset except a bad debt reserve, investment reserve or inventory reserve.

**Capital Stock (Item 19)**—All classes of outstanding capital stock are included under this caption.

**Surplus (Item 20)**—Entered in this category are all classes of surplus accounts plus such reserve accounts designated as "general reserve", "contingency reserve", "bond redemption reserve", "investment reserve" and "inventory reserve". If a surplus account shows a debit balance the entry is made under deficit.

**Deficit (Item 21)**—Operating or capital deficits are entered here. If an operating deficit and a capital surplus exist simultaneously in the same balance sheet, the figures are offset and only a net deficit or net surplus is entered.

**Sales (Item 22)**—Due to the variety of methods of presenting accounts it has been difficult to follow an unvarying, consistent plan in extracting statistics covering sales. In general, sales are taken gross prior to deducting freight or transportation charges but after deducting discounts allowed, sales tax and sales rebates or refunds.

Capital profits are not added to sales. Interbranch or interdepartmental sales are eliminated wherever possible. In the case of construction companies the gross revenue from contracts less the value of sub-contracts is used. In the case of financial concerns such as stock, bond, grain and real estate brokers or dealers the gross revenue from commissions is used.

**Rents Received (Item 23)**—This represents rent received from real estate and does not include rent for the use of moveable property or natural resources.

**Bond Interest Received (Item 24)**—This represents interest received on bonds or debentures held by a corporation.

**Mortgage Interest Received (Item 25)**—This refers to interest received on mortgages held by a corporation.

**Foreign Dividends Received (Item 26)**—This figure represents cash dividends received from non-Canadian corporations. These are generally taxable dividends.

**Canadian Dividends Received (Item 27)**—These are cash dividends received from Canadian corporations and are generally non-taxable.

**Other Revenues (Item 28)**—These are miscellaneous items of revenue not classified in any of the foregoing categories, including bank interest, interest from loans, royalty income from patents and copyrights, and "sideline" income.

**Réserves pour dépréciation et épuisement (Poste 18)**

—Comprend les réserves pour dépréciation, épuisement ou toute autre réserve établie pour compenser la moins-value d'un élément d'actif matériel à l'exception d'une réserve pour mauvaises créances, investissements ou inventaires.

**Capital-actions (Poste 19)**—Comprend toutes les catégories de capital-actions en cours.

**Surplus (Poste 20)**—Comprend tous les genres de comptes de surplus plus les comptes de "Réserve générale", "Réserve de prévoyance", "Réserve pour rachat d'obligations", "Réserve pour investissements" et "Réserve d'inventaire". Si un compte de surplus indique un solde débiteur, on fait l'inscription à la rubrique "Déficit".

**Déficit (Poste 21)**—On porte ici les déficits d'exploitation ou les déficits de capital. Si un même bilan fait voir en même temps un déficit d'exploitation et un surplus de capital, on procède à une compensation et l'on inscrit le déficit net ou le surplus net seulement.

**Ventes (Poste 22)**—Vu la diversité des méthodes employées dans la présentation des comptes, il a été difficile de suivre une méthode uniforme et constante pour extraire la statistique des ventes. En général, c'est le montant brut des ventes non diminué des frais de transport mais diminué des escomptes accordés, taxe de vente et remboursements ou rabais sur les ventes.

Les gains de capital ne sont pas ajoutés aux ventes. Les ventes faites entre succursales ou entre services d'une même compagnie ont été éliminées autant que possible. Dans le cas des compagnies de construction on a retenu les recettes brutes d'entreprises diminuées de la valeur des sous-entreprises. Dans le cas de maisons financières, notamment les agents de change ou négociants en actions, obligations, grains et immeubles, on a retenu les recettes brutes de commissions.

**Loyers reçus (Poste 23)**—Représente le loyer de la location d'immeubles mais non de l'utilisation de biens mobiliers ou de ressources naturelles.

**Intérêts obligataires reçus (Poste 24)**—Représente les intérêts touchés par une corporation sur les obligations qu'elle détient.

**Intérêts hypothécaires reçus (Poste 25)**—Représente les intérêts touchés par une corporation sur les hypothèques qu'elle détient.

**Dividendes étrangers reçus (Poste 26)**—Représente les dividendes en espèces reçus de corporations non canadiennes. De tels dividendes sont généralement imposables.

**Dividendes canadiens reçus (Poste 27)**—Ce sont les dividendes en espèces reçus de corporations canadiennes; en général, ils ne sont pas imposables.

**Autres recettes (Poste 28)**—Comprend différents postes de recettes non classés dans les catégories précédentes y compris l'intérêt versé par les banques, l'intérêt sur les prêts, les redevances de brevets et droits d'auteur et les revenus d'activité accessoire.

**Cost of Sales (Item 30)**—This represents the cost of goods sold, that is, the laid down cost of inventory items which have been turned over or consumed during the year. Freight or transportation charges, customs duties and demurrage are included and discounts earned on purchases are deducted. Direct labour and factory overhead are also included.

**Rents Paid (Item 31)**—This represents rent paid for the use of land or buildings but not moveable property or natural resources.

**Bond Interest Paid (Item 32)**—This refers to interest paid on a corporation's own bonds or debentures outstanding.

**Mortgage Interest Paid (Item 33)**—This represents interest paid on mortgages outstanding.

**Other Interest Paid (Item 34)**—This includes all items of interest paid except bond or mortgage interest.

**Capital Cost Allowance (Item 35)**—This is the amount of write-off of the cost of fixed assets claimed by the taxpayer as a deduction in determining net taxable income. The figure includes allowances in respect of the capital cost of buildings and equipment and also such items as roads and leasehold improvements but does not include mining development expenses.

**Depletion Charged (Item 36)**—This represents depletion claimed by companies operating mines, oil or gas wells, or timber limits.

**Charitable Donations (Item 37)**—This is the total amount of donations for charitable purposes, as shown in the profit and loss account or in statements of donations filed by the taxpayer.

**Pension Contributions (Item 38)**—This represents the total amount contributed to an employees' pension, superannuation or retirement fund, and includes also pension payments made directly to former employees outside of a pension fund.

**Group Insurance Contributions (Item 39)**—This represents the total amount contributed to an employees' group life insurance plan and to an employees' group medical or hospitalization plan.

**Other Expenses (Item 40)**—All expenses not otherwise provided for are included in this category, for example, advertising, administrative and selling expenses.

**Adjustments (Item 42)**—These represent adjustments made by the taxpayer which must be taken into account after deducting Total Expenses (Item 41) from Total Revenues (Item 29) in order to arrive at the Current Year Profit (Loss) shown in Item 43 in Tables 4, 5, 5A and 6. The most common items here are dividends received from taxable Canadian corporations which are generally non-taxable in the hands of the receiving corporation and thus result in a "minus" adjustment. Expense items which are not allowable for income tax

**Coût des ventes (Poste 30)**—Représente le coût des marchandises vendues, c'est-à-dire le prix à pied d'œuvre des éléments d'inventaire qui ont été écoulés ou consommés dans l'année. Comprend les frais de transport, les droits de douane et de surestarie; les escomptes réalisés sur les achats sont déduits. Comprend aussi la main-d'œuvre directe et les frais généraux de fabrique.

**Loyers payés (Poste 31)**—Représente les loyers payés pour l'utilisation de terrains ou bâtiments mais non pour l'utilisation de biens mobiliers ou de ressources naturelles.

**Intérêts obligataires payés (Poste 32)**—Représente les intérêts qu'une corporation verse sur ses propres obligations en cours.

**Intérêts hypothécaires payés (Poste 33)**—Représente les intérêts payés sur les hypothèques en cours.

**Autres intérêts payés (Poste 34)**—Comprend tous les postes d'intérêts payés à l'exception d'intérêt obligataire ou hypothécaire.

**Allocation du coût en capital (Poste 35)**—C'est le montant de l'amortissement du coût des immobilisations que le contribuable réclame en déduction dans l'établissement du revenu imposable net. Comprend les allocations à l'égard du coût en capital de bâtiments et matériel ainsi que des routes et des améliorations de biens pris à bail mais ne comprend pas l'allocation à l'égard des dépenses d'aménagement de mines.

**Épuisement réclamé (Poste 36)**—Représente l'épuisement réclamé par les compagnies qui exploitent des mines, des puits d'huile ou de gaz ou des concessions forestières.

**Dons de charité (Poste 37)**—C'est le total des dons de charité indiqué à l'état des profits et pertes ou dans la liste des dons fournie par le contribuable.

**Contributions aux caisses de pension (Poste 38)**—Représente le total versé à une caisse de pension ou de retraite d'employés ainsi que les pensions versées directement à des anciens employés qui ne participent pas à cette caisse de pension.

**Contributions d'assurance collective (Poste 39)**—Représente le total versé à un plan d'assurance-vie collective d'employés et à un plan de frais médicaux ou hospitaliers d'employés.

**Autres dépenses (Poste 40)**—Comprend toutes les dépenses non prévues ailleurs, par exemple les frais de publicité, d'administration et de vente.

**Redressements (Poste 42)**—Représente les redressements opérés par le contribuable dont on doit tenir compte après avoir déduit le total des dépenses (poste 41) du total des recettes (poste 29) pour trouver le profit (la perte) de l'année courante indiqué au poste 43 des tableaux 4, 5, 5A et 6. Les postes qui se présentent le plus souvent ici sont les dividendes reçus de corporations imposables canadiennes; n'étant généralement pas imposables au stade de la corporation bénéficiaire, ces dividendes donnent lieu à un redressement "en moins".



purposes must be added back to the profit and constitute a "plus" adjustment, for example, charitable donations in excess of the allowable amount. In investment companies both the non-taxable dividends received and the portion of total expenses applicable thereto are reflected in the Adjustment figures, since this type of expense is not allowable for tax purposes and must be added back to income.

**Cash Dividends Charged** (Item 44)—This figure represents the amount of cash dividends charged for the year in the surplus account, without regard to whether a dividend remained unpaid at the end of the year.

**Stock Dividends Charged** (Item 45)—These are stock dividends charged for the year by a corporation as a result of capitalizing a portion of its undistributed income and paying the special tax thereon under Section 105 of the Act.

**Capital Expenditures** (Item 46)—This item represents the capitalized expenditure on depreciable fixed assets during the year. The acquisition of land is not normally included in this figure. In the case of mining and oil development companies, this figure includes the pre-production expenses incurred during the year.

**Write-off Mine and Oil Development** (Item 47)—This is the write-off or amortization of pre-production or deferred development expenses by mining and oil companies.

Il faut rajouter au profit les frais non admissibles aux fins de l'impôt sur le revenu, par exemple les dons de charité qui dépassent le montant permis; une telle opération donne lieu à un redressement "en plus". Dans le cas des compagnies de placement, le montant du redressement tient compte à la fois des dividendes non imposables reçus et de la partie y afférente du total des dépenses car ce genre de dépenses, n'étant pas admissible aux fins de l'impôt, doit être rajouté au revenu.

**Dividendes en espèces imputés** (Poste 44)—Représente le montant des dividendes en espèces imputés au compte de surplus pour l'année, peu importe qu'un dividende reste impayé ou non à la fin de l'année.

**Dividendes sous forme d'actions imputés** (Poste 45)—Représente les dividendes sous forme d'actions qu'une corporation a imputés pour l'année après qu'elle a capitalisé une partie de son revenu non distribué et acquitté l'impôt spécial sur ce montant en vertu de l'article 105 de la loi.

**Dépenses de capital** (Poste 46)—Représente les dépenses capitalisées faites dans l'année au titre d'immobilisations amortissables. Ne comprend pas ordinairement l'acquisition de terrain. Dans le cas de compagnies qui s'adonnent à l'aménagement minier ou pétrolier, ce montant comprend les dépenses préalables à la production qui ont été faites dans l'année.

**Amortissement de frais d'aménagement minier et pétrolier** (Poste 47)—Représente la défalcation ou l'amortissement des dépenses préalables à la production ou des frais différés d'aménagement qui ont été engagés par les compagnies minières et pétrolières.

### *Notes on the Separate Tables*

#### *Remarques sur les différents Tableaux*

**Table 1—General Statement of All Corporations Tabulated**—This summarizes the principal statistical data for the 1957 tax year, distinguishing the fully tabulated companies for which summaries of balance sheets and revenues and expenses are presented in Tables 4, 5 and 6 and the companies which are not fully tabulated and hence omitted from many of the succeeding tables. Companies not fully tabulated are the following:

**BANKS AND INSURANCE COMPANIES**—Difficulties in handling the large balance sheet items and the fact that the information is made public earlier and in greater detail from other sources render it impractical to duplicate the information in this report.

**INCOMPLETE RETURNS**—Returns with financial statements lacking or inadequate.

**INACTIVE COMPANIES**—For the purpose of this report, an inactive company is defined as one reporting a gross revenue, before deducting expenses of any nature of less than \$2,000. An exception is made in the case of mining or oil development companies which are considered to be active if they spend \$2,000

**Tableau 1—État général de toutes les corporations analysées**—Ce tableau récapitule les principales données statistiques pour l'année d'imposition 1957. Il fait la distinction entre les compagnies pleinement analysées pour lesquelles on trouve la récapitulation du bilan, des recettes et des dépenses aux tableaux 4, 5 et 6 et les compagnies non pleinement analysées qui, pour cette raison, ont été omises dans plusieurs des tableaux subséquents. Les compagnies non pleinement analysées sont les suivantes:

**BANQUES ET COMPAGNIES D'ASSURANCE**—Étant donné les difficultés que présentent les postes considérables de bilan et le fait que d'autres publications paraissant plus tôt renferment les mêmes renseignements mais plus en détail, il n'est guère utile de les répéter dans le présent rapport.

**DÉCLARATIONS INCOMPLÈTES**—Déclarations pour lesquelles des états financiers font défaut ou sont insuffisants.

**COMPAGNIES INACTIVES**—Aux fins du présent rapport, une compagnie inactive s'entend de celle qui déclare un revenu brut inférieur à \$2,000 avant déduction de toute dépense quelconque. On fait exception pour les compagnies d'aménagement minier ou pétrolier qui sont comptées comme compagnies en activité si elles



or more on their property. An exception is also made in the case of investment trusts which are considered to be active if the balance sheet shows cash or marketable securities to the value of \$25,000 or more.

**Co-OPERATIVES**—Due to peculiarities of capital structure and lack of uniformity in presentation of accounts, the returns of co-operatives are not fully tabulated. Co-operatives in the first three years of operation are exempt from tax under Section 73 of the Act. These exempt co-operatives are shown separately in the lower portion of this table.

**CROWN CORPORATIONS**—These are crown corporations designated as proprietary corporations under the Financial Administration Act such as the Canadian National Railways and Trans-Canada Airlines.

**PERSONAL CORPORATIONS**—These are not fully tabulated because they are exempt from corporation tax under Section 67 (2) of the Act. The shareholders must concurrently pay individual income tax on the income of the Personal Corporation whether the income is distributed to them or not.

**OTHER EXEMPT COMPANIES**—Included here are charitable organizations, credit unions, clubs or associations organized for social welfare, civic improvement, or recreation, and other non-profit organizations, exempt under Section 62 of the Act.

**Table 2—Distribution of Active Taxable Companies by Industrial Classes**—This table is a distribution showing income and tax data on an industrial basis for all taxable companies with the exception of inactive companies (as defined in the note to Table 1 above), co-operatives and crown corporations.

**Tables 3—3A—Distribution of Active Taxable Profit Companies by Provinces**—Table 3 is a provincial distribution covering the same group of companies as those analyzed under the head of profit companies in Table 2, that is, inactive companies, co-operatives, and crown corporations are excluded. This Table provides the only distribution of Provincial, Foreign and Other Tax Credits. Table 3A is a similar distribution of taxable co-operative companies. The provincial figures are compiled by assigning both the income and the tax of a given company to the province in which the return is filed. Since this method is believed to favour Ontario and Quebec, those seeking a more unbiased assessment of the income earned in a province, are referred to Table 7, which provides this information with regard to taxable income.

**Table 4—Distribution of Fully Tabulated Companies by Industrial Classes**—In this table the companies described in Table 1 as "fully tabulated" are distributed by industrial classes, with condensed balance sheets and revenues and charges shown. The Manu-

dépensent \$2,000 ou plus à l'égard de leur propriété. On fait aussi exception pour les compagnies de portefeuille; elles comptent comme compagnies en activité si le bilan indique \$25,000 ou plus d'espèces ou de titres négociables.

**COOPÉRATIVES**—Étant donné le caractère spécial de la composition du capital des coopératives et le manque d'uniformité dans leur façon de présenter les comptes, leurs déclarations ne sont pas pleinement analysées. En vertu de l'article 73 de la loi les coopératives sont exemptées d'impôt dans les trois premières années d'exploitation. La partie inférieure du tableau donne séparément la statistique de ces coopératives exemptées.

**SOCIÉTÉS DE LA COURONNE**—Il s'agit de sociétés de la Couronne qui sont désignées comme corporations de propriétaires en vertu de la Loi sur l'administration financière, notamment les chemins de fer Nationaux du Canada et les Lignes aériennes Trans-Canada (Air-Canada).

**CORPORATIONS PERSONNELLES**—Celles-ci n'ont pas été pleinement analysées parce qu'elles sont exemptées de l'impôt sur les corporations en vertu de l'article 67(2) de la loi. Les actionnaires doivent, au fur et à mesure, payer l'impôt sur le revenu de particuliers en ce qui concerne le revenu de la corporation personnelle, que ce revenu leur soit distribué ou non.

**AUTRES COMPAGNIES EXEMPTÉES**—Comprend les organisations de charité, caisses populaires, cercles, sociétés ou associations organisées pour fins de bien-être social, améliorations civiques, ou récréation et autres organisations sans but lucratif exemptées en vertu de l'article 62 de la loi.

**Tableau 2—Répartition par catégorie industrielle des compagnies imposables en activité**—Ce tableau fait par industrie la répartition des données sur le revenu et l'impôt pour toutes les compagnies imposables sauf les compagnies inactives (selon la définition donnée dans le renvoi du tableau 1 ci-dessus), les coopératives et les sociétés de la Couronne.

**Tableaux 3 et 3A—Répartition par province des compagnies imposables en activité déclarant un profit**—Au tableau 3 on trouve une répartition par province du groupe de compagnies analysées au tableau 2 sous la rubrique "Compagnies déclarant un profit", c.-à-d. que les compagnies inactives, les coopératives et les sociétés de la Couronne en sont exclues. Ce tableau donne la seule répartition des dégrèvements pour impôts provinciaux, étrangers et autres dégrèvements. Le tableau 3A donne une répartition analogue des coopératives imposables. On obtient les montants par province en attribuant le revenu et l'impôt d'une compagnie donnée à la province où la déclaration a été produite. Comme cette méthode favorise, croit-on, l'Ontario et le Québec, ceux qui cherchent une approximation plus juste du revenu gagné dans une province sont priés de se référer au tableau 7 qui fait une telle répartition du revenu imposable.

**Tableau 4—Répartition par catégorie industrielle des compagnies pleinement analysées**—Ce tableau fait par catégorie d'industrie une répartition des compagnies appelées au tableau 1 "Compagnies pleinement analysées" ainsi qu'une récapitulation des bilans, recettes

facturing Division is divided into the following groups for which sub-totals are shown immediately following the classes grouped, or, in a few instances, the group itself is not further sub-divided and the classification total is also a group total.

- Group 1—Foods and Beverages
- Group 2—Tobacco and Tobacco Products
- Group 3—Rubber Products
- Group 4—Leather Products
- Group 5—Textile Products (except Clothing)
- Group 6—Clothing
- Group 7—Wood Products
- Group 8—Paper Products
- Group 9—Printing and Publishing
- Group 10—Iron and Steel Products
- Group 11—Transportation Equipment
- Group 12—Non-ferrous Metal Products
- Group 13—Electrical Equipment
- Group 14—Non-metallic Mineral Products
- Group 15—Petroleum and Coal Products
- Group 16—Chemical Products
- Group 17—Miscellaneous Manufacturing Industries

Similarly, in the Transportation, Storage and Communication Division, the various classes are grouped into 3 groups—namely, Transportation, Storage and Communication, with sub-totals shown at the end of each group.

**Tables 5—5A—Distribution of Fully Tabulated Companies by Size of Total Assets**—This is a distribution showing condensed balance sheets and revenues and charges for fully tabulated companies, by size of Total Assets classes. Each company is classified on the basis of the Total Assets as shown in Item 11. Table 5 includes all fully tabulated companies, while Table 5A includes only fully tabulated manufacturing companies.

**Table 6—Distribution of Fully Tabulated Profit Companies by Income Classes**—This is a distribution showing condensed balance sheets and revenues and charges for fully tabulated profit companies, by income classes. Each company is classified on the basis of Current Year Profit (Item 43).

**Table 7—Distribution of Taxable Corporate Income by Jurisdictions and Industrial Divisions**—This is a distribution of taxable income reported by corporations in accordance with the Federal-Provincial Tax Sharing Arrangements Act. The taxable income of a corporation is apportioned to each province or other jurisdiction in which the corporation maintained a permanent establishment during the 1957 taxation year. The amount of income deemed to have been earned in each jurisdiction is determined by apportioning the taxable income in the same ratio as the salaries and wages paid to employees in

et dépenses. La division "Fabrication" se subdivise dans les groupes sous-mentionnés pour lesquels on donne des totaux partiels immédiatement après les catégories réunies. Dans quelques cas, le groupe lui-même n'a pas été subdivisé de sorte que le total de la catégorie constitue aussi le total du groupe.

- Groupe 1—Aliments et boissons
- Groupe 2—Tabac et produits du tabac
- Groupe 3—Articles en caoutchouc
- Groupe 4—Articles en cuir
- Groupe 5—Textiles (sauf vêtement)
- Groupe 6—Vêtement
- Groupe 7—Articles en bois
- Groupe 8—Articles en papier
- Groupe 9—Impression et édition
- Groupe 10—Produits du fer et de l'acier
- Groupe 11—Matériel de transport
- Groupe 12—Produits des métaux non ferreux
- Groupe 13—Matériel électrique
- Groupe 14—Produits des minéraux non métalliques
- Groupe 15—Dérivés du pétrole et du charbon
- Groupe 16—Produits chimiques
- Groupe 17—Fabrications diverses

Pareillement dans la division "Transport, emmagasinage et communications" les différentes catégories relèvent de trois groupes soit: Transport, Emmagasiner et Communications; les totaux partiels sont donnés à la fin de chaque groupe.

**Tableaux 5 et 5A—Répartitions des compagnies pleinement analysées selon l'importance de l'actif total**—C'est une récapitulation par catégorie établie suivant l'importance de l'actif total, des bilans, recettes et dépenses des compagnies pleinement analysées. Chaque compagnie est classée d'après son actif total indiqué au poste 11. Le tableau 5 comprend toutes les compagnies pleinement analysées mais le tableau 5A ne comprend que les compagnies manufacturières pleinement analysées.

**Tableau 6—Répartition des compagnies pleinement analysées déclarant un profit par catégorie de revenu**—C'est une récapitulation par catégorie de revenu des bilans, recettes et dépenses des compagnies pleinement analysées qui déclarent un profit. Chaque compagnie est classée d'après son profit de l'année courante (poste 43).

**Tableau 7—Répartition du revenu imposable des corporations par territoire et division industrielle**—C'est une répartition du revenu imposable déclaré par les corporations qui est faite en conformité de la Loi sur les arrangements entre le Canada et les provinces relativement au partage d'impôts. Le revenu imposable d'une corporation est attribué proportionnellement à chaque province ou autre territoire dans lequel la corporation a tenu un établissement stable dans l'année d'imposition 1957. On établit le montant de revenu censé avoir été gagné dans chaque territoire en répartissant le revenu imposable suivant la proportion que les salaires et traitements versés aux employés de l'établissement stable et



the permanent establishment and the gross revenue reasonably attributable to that establishment bear to the aggregate of the salaries and wages paid by the corporation and its total gross revenue for the year.

This table is compiled from all corporation income tax returns filed for the taxation year 1957 including the approximately 73% which were not otherwise analyzed.

**Historical Tables 1—1A—Yearly Record of All Taxable Corporations**—These tables present overall

annual statistics for taxable corporations for the taxation years 1944 to 1957 inclusive (Table 1) and for the calendar years 1944 to 1956 inclusive (Table 1A). The allocation of income on a calendar year basis is obtained by dividing each corporation's taxation year income into the portions earned in each calendar year, the approximate division being indicated by the month in which the company's fiscal year ends. The income for a given calendar year is the result of combining portions of income earned in two succeeding taxation years. Thus the 1956 calendar year income combines the 1956 portion of income earned in each of the 1956 and 1957 taxation years.

les recettes brutes raisonnablement attribuables à cet établissement représentent par rapport à la totalité des traitements et salaires versés par la corporation et à la totalité de ses recettes brutes de l'année.

Ce tableau a été dressé d'après toutes les déclarations d'impôt sur le revenu de corporations produites pour l'année d'imposition 1957 y compris les quelque 73 p. 100 d'entre elles qui n'ont fait l'objet d'aucune autre analyse.

**Tableaux historiques 1 et 1A—Relevé annuel de toutes les corporations imposables**—Ces tableaux donnent par année la statistique d'ensemble des corporations imposables pour les années d'imposition 1944 à 1957 inclusivement (Tableau 1) et pour les années civiles 1944 à 1956 inclusivement (Tableau 1A). On fait la répartition du revenu par année civile en divisant le revenu de chaque corporation pour l'année d'imposition selon la partie qui en a été gagnée dans chaque année civile; cette division approximative se fonde sur le mois dans lequel se termine l'exercice financier de la compagnie. Le revenu d'une année civile quelconque est le total des parties de revenu gagnées dans deux années d'imposition successives. Ainsi le revenu de l'année civile 1956 est formé de la partie gagnée en 1956 du revenu de chacune des années d'imposition 1956 et 1957.



**TABLE 1**  
**General Statement of All Corporations Tabulated**

(All money figures in millions of dollars)

	Total Number of Com- panies	Companies Reporting a Profit					Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Total Tax Declared	Number of Com- panies	Current Year Loss
<b>Companies Taxable Under the Income Tax Act</b>			\$	\$	\$	\$		\$
Fully Tabulated.....	71,899	50,982	2,976.2	64.9	2,911.3	1,077.0	20,917	320.6
Not Fully Tabulated:								
Banks and Insurance Companies.....	470	240	130.3	0.9	129.4	48.6	230	51.9
Incomplete Returns.....	1,454	556	28.3	1.0	27.3	10.2	898	23.9
Total Active Taxable Companies Excluding Co-operatives and Crown Corporations.....	73,823	51,778	3,134.8	66.8	3,068.0	1,135.8	22,045	396.4
Inactive Companies.....	10,887	1,330	0.6	0.1	0.5	—	9,557	14.9
Co-operatives.....	2,622	1,909	8.3	0.6	7.7	1.8	713	14.1
Crown Corporations.....	13	7	22.8	—	22.8	9.4	6	39.5
Total Taxable Companies.....	87,345	55,024	3,166.5	67.5	3,099.0	1,147.0	32,321	464.9
<b>Companies Exempt Under the Income Tax Act</b>								
Not Fully Tabulated:								
Personal Corporations.....	2,339	1,957	28.5	—	—	—	382	0.3
Exempt Co-operatives.....	317	188	2.4	—	—	—	129	2.3
Other Exempt Companies.....	3,758	2,966	20.3	—	—	—	792	1.1
Total Exempt Companies.....	6,414	5,111	51.1	—	—	—	1,303	3.7
Grand Total—Taxable and Exempt....	93,759	60,135	3,217.6	67.5	3,099.0	1,147.0	33,624	468.6

**TABLE 2**  
**Distribution of Active Taxable Companies by Industrial Classes**

(All money figures in millions of dollars)

Industrial Class and Industrial Division	Companies Reporting a Profit					Companies Reporting a Loss	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Total Tax Declared	Number of Com- panies	Current Year Loss
<b>Agriculture:</b>		\$	\$	\$	\$		\$
Agriculture.....	409	3.3	0.4	2.9	0.7	336	3.1
<b>Forestry:</b>							
Forestry.....	347	7.2	0.7	6.5	2.1	405	7.3
<b>Fishing:</b>							
Fishing.....	36	0.2	—	0.1	—	33	0.2
<b>Mining, Quarrying and Oil Wells:</b>							
Gold Mining.....	30	7.1	0.2	6.9	2.5	87	2.5
Other Metal Mining.....	79	98.9	0.2	98.7	39.0	489	5.6
Coal Mining.....	27	2.2	0.6	1.7	0.7	31	0.9
Oil and Natural Gas.....	205	23.1	1.6	21.5	9.6	562	30.8
Non-Metal Mining.....	55	18.7	0.3	18.4	7.0	53	0.4
Quarries.....	168	6.9	0.1	6.8	2.4	69	0.3
Mining, Unclassified.....	11	0.2	—	0.2	0.1	41	0.1
Mineral and Oil Prospecting.....	41	3.8	—	3.8	1.7	47	0.8
<b>Total Mining, Quarrying and Oil Wells.....</b>	<b>616</b>	<b>160.9</b>	<b>2.9</b>	<b>158.0</b>	<b>62.9</b>	<b>1,379</b>	<b>41.4</b>
<b>Manufacturing:</b>							
Slaughtering and Meat Packing.....	120	18.1	0.3	17.8	7.1	79	1.1
Dairy Products.....	141	12.1	0.1	12.0	4.6	43	0.2
Canned and Cured Fish.....	47	2.6	0.5	2.2	0.9	66	2.1
Canned and Preserved Fruits and Vegetables.....	124	10.9	—	10.9	4.3	39	0.6
Grain Mill Products.....	116	17.0	0.2	16.8	6.5	73	1.1
Bakery Products.....	209	12.3	0.3	12.0	4.6	114	0.8
Carbonated Beverages.....	178	15.2	—	15.2	5.4	94	1.2
Alcoholic Beverages.....	73	89.2	0.3	88.9	36.5	4	0.1
Confectionery.....	35	8.4	0.3	8.1	3.1	31	0.2
Miscellaneous Foods.....	173	36.0	0.2	35.8	14.5	25	0.4
Tobacco and Tobacco Products.....	21	29.6	—	29.6	11.4	5	1.0
Rubber Products.....	40	21.9	0.3	21.6	8.5	24	2.0
Boots and Shoes.....	174	5.6	0.2	5.4	1.7	32	0.8
Other Leather Products.....	185	4.1	0.4	3.7	1.0	46	0.4
Cotton Goods.....	53	12.1	0.3	11.8	4.6	(g)	—
Woollen Goods.....	48	4.3	0.4	3.9	1.4	28	1.6
Miscellaneous Textile Products.....	313	19.6	1.5	18.1	6.4	102	3.7
Men's, Women's and Children's Clothing.....	853	14.6	0.4	14.2	3.8	251	2.9
Hosiery, Knit Goods, Lingerie.....	169	8.1	1.2	6.9	2.4	79	1.4
Fur Goods.....	164	1.4	0.1	1.3	0.3	71	0.8
Custom Tailoring and Miscellaneous Clothing.....	157	3.0	0.1	2.9	0.9	22	0.3
Plywood and Planing Mills.....	431	10.9	0.5	10.4	3.3	207	8.9
Sawmills.....	375	26.0	0.8	25.2	10.5	317	12.3
Furniture.....	376	11.5	0.5	11.0	3.5	153	3.0
Miscellaneous Wood Products.....	270	7.1	0.1	7.0	2.2	87	1.6
Paper Boxes and Bags.....	157	18.7	0.5	18.2	6.8	18	0.6
Pulp and Paper Mills.....	66	185.6	0.3	185.3	73.3	22	6.4

**TABLE 2—(Continued)**  
**Distribution of Active Taxable Companies by Industrial Classes**

(All money figures in millions of dollars)

Industrial Class and Industrial Division	Companies Reporting a Profit					Companies Reporting a Loss	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Total Tax Declared	Number of Com- panies	Current Year Loss
		\$	\$	\$	\$		\$
Miscellaneous Paper Products.....	113	15.5	0.1	15.4	6.0	34	0.6
Commercial Printing.....	528	9.9	0.4	9.5	2.8	124	0.4
Engraving, Stereotyping & Allied Industries.....	154	12.1	0.1	12.0	4.3	34	0.1
Publishing and Printing.....	429	34.1	0.7	33.3	12.9	217	2.5
Agricultural Implements.....	49	15.6	1.2	14.4	5.9	5	1.3
Boilers and Fabricated Structural Steel.....	112	33.0	1.1	31.9	12.6	4	1.1
Hardware and Tools.....	145	14.3	0.1	14.2	5.2	79	0.8
House, Office and Store Machinery.....	126	26.7	0.6	26.2	10.1	67	1.6
Iron Castings.....	146	33.6	1.8	31.8	12.2	38	0.5
Machine Shop Products.....	353	6.4	0.1	6.3	1.8	165	0.5
Machine Tools.....	87	3.1	0.2	2.9	1.0	23	0.4
Machinery, n.e.c.....	232	45.1	0.9	44.2	16.7	70	2.3
Primary Iron and Steel.....	37	95.8	0.2	95.6	37.4	—	—
Sheet Metal Products.....	246	25.9	0.2	25.7	9.6	85	1.6
Wire and Wire Products.....	61	10.8	—	10.8	4.2	17	0.2
Miscellaneous Iron and Steel Products.....	138	12.4	0.1	12.4	4.5	27	2.2
Aircraft and Parts.....	62	23.2	—	23.1	9.0	4	0.4
Auto Repair and Garages.....	399	3.7	0.1	3.6	0.8	101	0.3
Motor Vehicles.....	25	51.6	0.1	51.5	19.8	15	0.5
Motor Vehicle Parts and Accessories.....	94	23.7	0.3	23.4	8.8	23	1.3
Boat and Ship Building and Repairing.....	104	18.9	0.1	18.8	7.4	36	0.2
Miscellaneous Transportation Equipment.....	30	26.5	0.7	25.8	9.8	(g)	—
Aluminum Products.....	100	3.2	0.3	2.9	1.0	34	0.2
Other Non-Ferrous Metal Products.....	308	17.7	0.6	17.0	6.0	115	25.0
Heavy Electrical Machinery and Equipment.....	62	9.2	0.8	8.3	3.2	18	0.9
Household Electrical Appliances.....	107	16.2	0.3	15.9	6.0	50	6.1
Miscellaneous Electrical Products.....	140	47.1	0.2	47.0	18.2	15	0.2
Abrasive, Asbestos, Cement & Clay Products.....	115	31.0	0.6	30.4	11.7	41	1.4
Glass and Glass Products.....	60	16.6	0.2	16.3	6.4	12	0.2
Miscellaneous Non-Metallic Mineral Products.....	282	19.7	0.6	19.2	7.2	125	2.2
Petroleum Refining and Products.....	28	104.3	0.2	104.2	44.0	11	9.7
Miscellaneous Petroleum and Coal Products.....	20	9.3	—	9.2	3.7	4	—
Pharmaceutical Preparations.....	163	22.1	0.1	21.9	8.1	72	1.6
Paints and Varnishes.....	78	6.9	0.1	6.8	2.5	23	0.6
Soaps and Toilet Preparations.....	140	13.7	0.1	13.6	5.0	24	1.4
Fertilizers and Industrial Chemicals.....	65	15.7	0.1	15.6	6.0	6	2.1
Miscellaneous Chemical Products.....	218	39.1	1.6	37.5	14.2	95	1.3
Miscellaneous Manufacturing Industries.....	639	28.0	1.6	26.5	9.0	256	2.2
<b>Total Manufacturing.....</b>	<b>11,263</b>	<b>1,548.2</b>	<b>26.2</b>	<b>1,522.0</b>	<b>584.4</b>	<b>4,101</b>	<b>129.3</b>
<b>Construction:</b>							
General Contractors—Buildings and Structures....	2,737	85.3	5.3	80.0	26.5	1,156	21.8
General Contractors—Roads and Bridges.....	372	23.2	0.8	22.4	8.3	134	1.8
Other General Contractors.....	130	15.5	0.7	14.8	5.9	19	2.7
Electrical Contractors.....	433	7.4	0.8	6.6	2.0	130	0.3
Plumbing and Heating Contractors.....	852	11.1	0.2	10.9	2.6	273	1.9
Other Special Trade Contractors.....	961	18.3	0.6	17.7	5.1	462	4.8
<b>Total Construction.....</b>	<b>5,485</b>	<b>160.8</b>	<b>8.3</b>	<b>152.5</b>	<b>50.4</b>	<b>2,174</b>	<b>33.2</b>



**TABLE 2—(Continued)**  
**Distribution of Active Taxable Companies by Industrial Classes**

(All money figures in millions of dollars)

Industrial Class and Industrial Division	Companies Reporting a Profit					Companies Reporting a Loss	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Total Tax Declared	Number of Com- panies	Current Year Loss
<b>Transportation, Storage and Communication:</b>		\$	\$	\$	\$		\$
Steam Railways.....	44	57.6	3.3	54.3	23.0	14	8.2
Urban Transportation and Taxicabs.....	331	5.4	0.3	5.1	1.8	194	1.2
Truck Transportation.....	1,029	18.9	1.0	17.9	5.2	369	2.5
Water Transportation.....	242	31.4	1.0	30.4	11.9	136	2.0
Air, Bus and Other Transportation.....	224	39.6	0.4	39.3	16.7	133	2.1
Services Incidental to Transportation.....	275	11.2	0.2	11.0	4.1	85	1.3
Grain Elevators.....	43	8.0	—	7.9	3.4	6	1.7
Storage and Warehouse.....	143	3.6	0.1	3.6	1.3	47	0.4
Radio and Television.....	178	8.9	0.3	8.6	3.1	16	0.1
Telephones.....	130	38.0	—	38.0	14.8	24	0.3
<b>Total Transportation, Storage and Communication.....</b>	<b>2,639</b>	<b>222.6</b>	<b>6.6</b>	<b>216.0</b>	<b>85.2</b>	<b>1,024</b>	<b>19.7</b>
<b>Public Utilities:</b>							
Electric Light and Power.....	92	52.4	—	52.4	20.3	14	—
Gas Manufacture and Distribution.....	56	11.8	0.1	11.7	4.9	9	1.9
Other Public Utilities.....	50	0.5	—	0.5	0.1	34	0.3
<b>Total Public Utilities.....</b>	<b>198</b>	<b>64.7</b>	<b>0.2</b>	<b>64.6</b>	<b>25.3</b>	<b>57</b>	<b>2.2</b>
<b>Wholesale Trade:</b>							
Food Products.....	837	24.9	0.6	24.3	8.4	321	2.2
Clothing and Dry Goods.....	518	6.3	0.3	6.0	1.4	108	0.9
Drugs and Toilet Preparations.....	173	5.2	0.3	4.9	1.7	92	0.8
Electrical and Farm Machinery.....	391	19.1	0.4	18.7	6.7	131	0.9
Farm Products, n.e.c.....	201	5.1	0.2	4.9	1.6	51	1.3
Fuel, Gasoline and Other Petroleum Products.....	249	32.8	0.2	32.6	12.6	48	0.2
Hardware, Plumbing & Heating Equipment.....	526	21.4	0.4	21.0	7.2	149	1.4
Lumber and Building Materials.....	847	24.8	0.4	24.4	8.0	330	2.0
Machinery, Equipment & Supplies, n.e.c.....	930	53.4	0.7	52.7	19.7	367	8.1
Motor Vehicles and Accessories.....	488	22.4	0.6	21.8	7.6	108	1.0
Tobacco and Confectionery.....	179	6.9	—	6.9	2.4	61	0.3
Other Wholesale Trade.....	3,081	70.4	1.8	68.6	20.3	1,081	10.6
<b>Total Wholesale Trade.....</b>	<b>8,420</b>	<b>292.7</b>	<b>5.8</b>	<b>286.9</b>	<b>97.7</b>	<b>2,847</b>	<b>29.6</b>
<b>Retail Trade:</b>							
Dairy Products.....	241	5.1	0.4	4.7	1.7	103	0.5
Other Food Products.....	484	40.7	0.2	40.4	16.4	294	3.2
Department and Variety Stores.....	261	65.4	1.7	63.7	27.2	66	0.5
Other General Merchandise Stores.....	277	2.1	0.2	1.9	0.4	144	0.5
Automobile Accessories, Tires, Gasoline and Oil...	547	8.7	0.5	8.2	2.2	264	0.7
Motor Vehicles.....	1,611	30.8	1.0	29.8	8.9	765	8.9
Footwear.....	169	2.6	0.1	2.4	0.9	102	0.1
Clothing and Dry Goods.....	1,337	12.7	0.6	12.1	3.3	490	3.3
Hardware.....	540	4.2	0.1	4.1	1.0	200	0.3
Lumber and Building Materials.....	464	13.0	0.1	12.8	4.6	146	1.2
Furniture and House Furnishings.....	971	13.1	0.4	12.6	3.5	359	3.0

**TABLE 2—(Concluded)**  
**Distribution of Active Taxable Companies by Industrial Classes**

(All money figures in millions of dollars)

Industrial Class and Industrial Division	Companies Reporting a Profit					Companies Reporting a Loss	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Total Tax Declared	Number of Com- panies	Current Year Loss
		\$	\$	\$	\$		\$
Drugs and Drug Sundries.....	552	4.9	0.1	4.8	1.2	61	0.4
Fuel and Ice.....	294	4.9	0.1	4.8	1.6	131	0.2
Jewellery.....	248	4.7	0.1	4.6	1.7	60	0.5
Other Retail Trade.....	1,151	15.3	0.4	14.9	4.6	386	2.0
<b>Total Retail Trade.....</b>	<b>9,147</b>	<b>228.1</b>	<b>6.0</b>	<b>222.0</b>	<b>79.1</b>	<b>3,571</b>	<b>25.5</b>
<b>Finance, Insurance and Real Estate:</b>							
Banks and Insurance Carriers.....	240	130.3	0.9	129.4	48.6	230	51.9
Trust and Mortgage Companies.....	424	21.1	—	21.1	7.7	68	0.1
Investment and Holding Companies.....	1,082	32.0	0.4	31.6	9.8	672	9.1
Non-Resident Owned Investment Corporations....	204	12.2	—	12.2	1.8	16	0.1
Stock, Bond and Commodity Dealers.....	322	23.2	0.4	22.9	8.3	195	12.6
Loan Companies and Other Finance.....	500	74.9	0.5	74.4	29.6	71	1.0
Insurance Agents.....	824	10.8	0.2	10.6	2.9	315	1.4
Real Estate Except Rental.....	1,401	18.4	0.6	17.9	4.4	585	8.8
Real Estate Rental Operations.....	3,098	37.0	2.2	34.8	9.6	1,611	8.2
<b>Total Finance, Insurance and Real Estate.....</b>	<b>8,095</b>	<b>359.9</b>	<b>5.1</b>	<b>354.8</b>	<b>122.8</b>	<b>3,763</b>	<b>93.2</b>
<b>Service:</b>							
Community or Public Service.....	208	2.2	0.2	2.1	0.5	92	0.2
Theatres and Theatrical Services.....	370	9.5	0.3	9.2	3.0	223	0.5
Other Recreation Services.....	345	4.9	0.3	4.5	1.4	225	1.0
Advertising.....	166	5.4	—	5.4	1.8	144	1.5
Engineering and Scientific Services.....	235	9.4	0.3	9.1	3.1	172	0.9
Other Business Services.....	1,036	19.7	1.0	18.7	5.9	356	1.9
Hotels and Lodging Houses.....	1,028	17.0	1.0	16.1	5.0	505	2.5
Laundries, Dyeing, Cleaning and Pressing.....	362	3.9	0.4	3.5	0.8	184	1.3
Restaurants, Cafes and Taverns.....	839	8.1	0.8	7.2	1.9	337	1.1
Undertaking.....	170	2.5	—	2.4	0.6	34	0.1
Other Personal Services.....	364	4.5	0.1	4.4	1.2	83	0.7
<b>Total Service.....</b>	<b>5,123</b>	<b>87.1</b>	<b>4.4</b>	<b>82.6</b>	<b>25.2</b>	<b>2,355</b>	<b>11.7</b>
<b>TOTAL—ALL COMPANIES.....</b>	<b>51,778</b>	<b>3,134.8</b>	<b>66.8</b>	<b>3,068.1</b>	<b>1,135.8</b>	<b>22,045</b>	<b>396.4</b>

TABLE 3

## Distribution of Active Taxable Profit Companies by Provinces

(All money figures in millions of dollars)

	Number of Companies	Current Year Profit	Total Tax Declared	Provincial, Foreign and Other Tax Credits
		\$	\$	\$
Newfoundland.....	541	22.7	8.9	—
Prince Edward Island.....	213	4.4	1.4	—
Nova Scotia.....	1,369	43.6	16.3	0.4
New Brunswick.....	917	29.8	11.6	0.3
Quebec.....	12,741	976.3	344.7	74.8
Ontario.....	18,894	1,531.4	552.1	105.1
Manitoba.....	2,549	105.4	41.3	1.1
Saskatchewan.....	1,600	30.7	10.6	—
Alberta.....	4,341	145.6	54.6	0.7
British Columbia.....	8,613	244.8	94.2	1.1
Canada.....	51,778	3,134.8	1,135.8	183.5

TABLE 3A

## Distribution of Taxable Co-operative Profit Companies by Provinces

(All money figures in millions of dollars)

	Number of Companies	Current Year Profit	Total Tax Declared	Provincial, Foreign and Other Tax Credits
		\$	\$	\$
Newfoundland.....	21	—	—	—
Prince Edward Island.....	31	0.1	—	—
Nova Scotia.....	123	0.4	0.1	—
New Brunswick.....	34	0.1	—	—
Quebec.....	541	2.2	0.4	0.1
Ontario.....	266	1.4	0.2	—
Manitoba.....	319	1.0	0.2	—
Saskatchewan.....	382	2.1	0.7	—
Alberta.....	125	0.6	0.2	—
British Columbia.....	67	0.3	0.1	—
Canada.....	1,909	8.3	1.8	0.1



TABLE 4

(All money figures in millions of dollars)

Industrial Divisions:		AGRICULTURE		FORESTRY		FISHING		Gold Mining	
Agriculture Forestry Fishing Mining, Quarrying and Oil Wells		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	409	316	346	375	36	33	20	87
Assets									
2	Cash.....	\$ 3.2	\$ 0.9	\$ 6.0	\$ 2.5	\$ 0.1	\$ 0.1	\$ 16.9	\$ 12.4
3	Government Securities.....	0.7	0.3	0.7	0.5	—	—	9.8	4.8
4	Other Securities.....	5.8	10.7	3.1	2.1	0.1	—	53.2	35.1
5	Receivables.....	6.1	2.1	11.8	6.1	0.2	0.3	6.4	5.7
6	Inventories.....	10.3	12.4	16.5	19.5	—	0.2	10.6	7.7
7	Land.....	15.6	7.0	23.1	14.8	0.1	—	23.5	77.2
8	Buildings and Equipment.....	29.3	22.0	38.9	55.5	1.8	2.3	82.1	80.3
9	Investment in Affiliated Companies.....	2.4	3.4	14.6	4.7	0.2	—	11.1	64.1
10	Other Assets.....	2.8	1.0	5.8	2.5	0.1	0.3	6.4	29.6
11	Total Assets (or Liabilities).....	76.2	59.8	120.5	108.2	2.7	3.3	220.0	317.1
Liabilities									
12	Bank Loans.....	5.9	5.5	5.3	6.0	0.1	0.1	0.4	1.8
13	Payables.....	4.1	3.0	10.1	11.1	0.2	0.4	7.0	6.0
14	Tax Liabilities.....	0.4	0.1	1.7	0.2	—	—	2.8	0.2
15	Other Liabilities.....	13.0	20.1	28.1	25.7	0.5	0.6	0.7	3.7
16	Mortgage Debt.....	1.9	2.1	0.4	1.7	0.1	0.1	—	0.1
17	Other Funded Debt.....	1.9	7.2	3.6	7.0	0.1	0.7	0.4	7.8
18	Depreciation and Depletion Reserves.....	9.8	5.3	29.8	37.4	0.7	0.8	68.6	69.5
19	Capital Stock.....	23.4	21.8	13.4	8.8	0.5	0.8	48.1	182.8
20	Surplus.....	16.2	4.9	28.8	16.5	0.5	0.1	92.1	56.9
21	Less Deficit.....	0.4	10.2	0.7	6.4	0.1	0.3	0.1	11.6
Revenues									
22	Sales.....	39.8	19.1	115.9	72.2	2.4	3.1	75.5	52.6
23	Rents Received.....	0.3	0.2	—	0.1	—	—	0.1	—
24	Bond Interest Received.....	—	—	—	—	—	—	0.7	0.3
25	Mortgage Interest Received.....	—	—	0.1	—	—	—	—	—
26	Foreign Dividends Received.....	—	—	—	—	—	—	0.9	—
27	Canadian Dividends Received.....	0.2	0.5	—	1.3	—	—	2.8	3.6
28	Other Revenues.....	0.7	0.6	3.2	0.9	0.1	—	1.3	2.9
29	Total Revenues.....	41.0	20.3	119.3	74.5	2.5	3.1	81.4	59.4
Expenses									
30	Cost of Sales.....	18.9	11.1	77.6	40.8	0.7	1.2	3.4	—
31	Rents Paid.....	0.2	0.2	0.1	0.2	—	—	0.1	0.1
32	Bond Interest Paid.....	—	0.2	0.1	—	—	—	—	0.3
33	Mortgage Interest Paid.....	—	0.1	—	—	—	—	—	—
34	Other Interest Paid.....	0.3	0.5	0.6	0.6	—	0.1	—	0.1
35	Capital Cost Allowance.....	1.8	0.6	4.9	5.7	0.1	0.2	5.6	1.8
36	Depletion Charged.....	—	—	0.7	0.3	—	—	10.5	5.6
37	Charitable Donations.....	—	—	—	—	—	—	0.1	—
38	Pension Contributions.....	—	—	0.1	0.1	—	—	0.2	0.1
39	Group Insurance Contributions.....	—	—	—	—	—	—	0.1	0.1
40	Other Expenses.....	16.0	10.4	28.4	32.6	1.5	1.8	51.2	54.8
41	Total Expenses.....	37.5	23.1	112.4	80.3	2.3	3.3	71.1	63.0
42	Adjustments.....	0.2	0.3	0.3	1.4	—	—	3.2	1.1
43	Current Year Profit (Loss).....	3.3	3.1	7.1	7.3	0.2	0.2	7.1	2.5
44	Cash Dividends Charged.....	0.3	—	0.1	1.3	—	—	13.5	5.4
45	Stock Dividends Charged.....	0.1	—	—	—	—	—	—	—
46	Capital Expenditures.....	4.0	1.6	7.1	5.1	0.1	0.3	4.2	8.4
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	0.7	1.3

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Other Metal Mining		Coal Mining		Oil and Natural Gas		Non-Metal Mining		Quarries		Mining Unclassified		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
78	434	28	32	194	515	55	41	168	68	11	39	1
\$ 95.1	\$ 58.3	\$ 2.2	\$ 2.0	\$ 5.1	\$ 41.2	\$ 6.2	\$ 2.6	\$ 2.6	\$ 0.3	\$ 0.1	\$ 1.2	2
49.7	26.6	2.7	1.7	3.3	4.6	16.2	0.1	0.3	—	—	—	3
72.6	158.2	3.4	1.4	11.1	103.3	12.3	1.8	2.4	—	0.7	1.4	4
40.8	58.9	6.4	3.0	23.1	61.6	7.6	3.4	8.4	1.3	0.5	3.8	5
146.0	83.3	5.8	1.6	6.8	35.3	17.7	7.2	2.2	2.3	0.7	1.1	6
123.6	194.2	17.5	4.3	86.2	470.4	37.3	8.5	5.0	2.4	0.1	10.4	7
630.7	699.1	38.5	29.2	114.5	288.1	114.2	44.5	43.3	17.8	1.5	14.9	8
283.6	198.9	5.3	1.3	20.3	204.7	40.2	6.5	2.9	0.1	1.9	14.4	9
24.9	413.5	7.0	1.2	32.8	419.9	4.5	16.8	1.5	1.0	0.4	16.4	10
1,467.1	1,890.9	88.9	45.5	303.2	1,629.1	256.2	91.4	68.5	25.3	5.8	63.4	11
23.9	46.2	8.4	0.4	7.4	73.2	0.4	1.1	3.4	2.9	0.2	2.8	12
52.0	78.4	3.0	1.7	16.6	56.5	6.6	3.5	5.3	1.9	0.2	0.7	13
45.1	8.9	0.8	—	7.9	1.4	7.6	0.2	1.8	0.3	0.1	—	14
60.3	172.7	3.9	3.3	38.2	284.7	17.9	19.8	4.8	4.7	0.2	25.5	15
0.2	1.3	—	0.3	1.1	1.1	1.4	0.6	0.9	0.5	—	—	16
18.5	532.4	1.0	7.8	13.8	220.9	7.4	4.9	2.4	0.1	—	—	17
428.0	161.5	29.2	21.4	65.9	164.4	89.7	14.0	25.3	8.7	0.9	0.4	18
177.7	656.7	19.8	5.5	73.8	897.7	19.8	56.1	8.2	4.5	3.0	27.9	19
661.4	277.8	23.0	5.9	83.7	173.9	106.5	12.6	16.7	2.0	1.2	10.6	20
—	44.9	0.2	0.7	5.1	244.8	1.1	21.2	0.2	0.2	—	4.4	21
618.5	400.4	36.6	22.4	153.6	258.3	131.4	29.4	56.7	13.1	3.6	4.5	22
1.0	0.3	0.2	—	0.1	0.9	0.1	—	0.1	—	—	—	23
2.8	3.9	0.1	0.1	0.1	0.2	0.3	—	—	—	—	—	24
—	—	—	—	—	—	—	—	—	—	—	—	25
0.2	—	—	—	—	—	—	—	—	—	—	—	26
29.0	2.5	0.2	—	1.8	2.4	0.1	—	0.1	—	—	0.3	27
9.1	17.5	1.0	0.6	1.7	8.6	1.1	0.2	0.6	0.1	0.1	0.7	28
660.6	424.6	38.0	23.1	157.3	270.4	133.0	29.7	57.6	13.2	3.6	5.5	29
216.1	20.2	19.7	6.8	30.9	45.3	50.6	8.1	22.4	4.6	3.0	—	30
0.6	0.3	0.1	—	0.6	2.6	0.1	0.1	0.6	—	—	—	31
1.1	16.7	—	0.2	0.2	6.2	0.3	—	—	—	—	—	32
—	0.1	—	—	—	—	0.1	0.2	—	—	—	—	33
0.8	7.6	0.4	—	0.8	8.2	0.4	0.4	0.5	0.2	—	0.5	34
52.3	32.5	1.8	1.2	13.1	26.1	11.5	1.8	4.3	1.7	0.2	0.4	35
43.1	2.8	0.9	0.2	7.7	7.4	9.2	—	0.4	—	—	—	36
1.8	0.2	—	—	—	—	0.3	—	—	—	—	—	37
13.9	0.2	0.1	0.2	0.3	0.5	1.2	—	0.1	—	—	—	38
0.3	0.1	—	—	0.1	—	0.1	—	—	—	—	—	39
181.9	323.5	12.6	14.8	77.3	171.0	35.9	18.6	22.2	6.9	0.2	6.6	40
511.8	404.0	35.4	23.5	131.0	267.5	109.8	29.2	50.5	13.5	3.4	7.5	41
50.0	26.1	0.3	0.5	3.2	24.3	4.5	0.8	0.1	—	—	1.9	42
98.9	5.4	2.3	0.9	23.0	21.4	18.7	0.4	6.9	0.3	0.2	0.1	43
111.5	10.0	1.4	0.1	2.5	2.6	21.5	—	0.8	—	—	—	44
—	—	—	—	—	0.1	—	—	0.1	—	—	—	45
57.4	156.3	4.5	2.4	49.8	183.7	16.8	13.2	7.1	4.8	0.1	10.6	46
0.9	12.3	0.3	0.1	7.7	54.8	—	0.3	—	—	—	0.8	47

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Industrial Divisions:		Mineral and Oil Prospecting		MINING, QUARRYING and OIL WELLS		Slaughtering and Meat Packing		Dairy Products	
Mining, Quarrying and Oil Wells,— (Concluded) Manufacturing		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	37	37	591	1,253	120	69	141	43
<b>Assets</b>									
2	Cash.....	\$ 2.4	\$ 2.3	\$ 130.7	\$ 120.2	\$ 1.9	\$ 0.2	\$ 7.1	\$ 1.0
3	Government Securities.....	0.1	2.9	82.2	40.8	0.7	0.1	2.3	—
4	Other Securities.....	1.4	14.4	157.0	315.6	2.7	0.2	3.3	—
5	Receivables.....	3.8	1.3	97.0	138.9	45.6	3.1	14.6	1.1
6	Inventories.....	0.5	0.1	190.4	138.7	57.4	4.8	38.3	2.8
7	Land.....	—	5.2	293.1	772.6	2.9	0.4	2.4	—
8	Buildings and Equipment.....	9.4	4.1	1,034.2	1,178.1	135.4	11.4	85.9	6.4
9	Investment in Affiliated Companies.....	0.4	5.4	365.7	495.4	20.4	0.2	3.1	—
10	Other Assets.....	0.4	8.3	77.7	906.7	4.9	0.5	3.2	0.4
11	Total Assets (or Liabilities).....	18.3	44.0	2,428.0	4,106.9	271.9	20.8	160.1	11.7
<b>Liabilities</b>									
12	Bank Loans.....	0.1	1.2	44.2	129.6	31.1	4.3	6.1	0.2
13	Payables.....	2.0	1.9	92.8	150.5	27.0	2.2	15.8	1.2
14	Tax Liabilities.....	1.1	—	67.2	11.1	6.8	—	3.3	—
15	Other Liabilities.....	0.9	9.0	126.8	523.4	8.5	1.8	14.6	4.2
16	Mortgage Debt.....	—	—	3.6	3.9	1.7	1.2	0.8	0.2
17	Other Funded Debt.....	1.4	0.2	44.8	774.0	7.6	2.5	7.7	0.1
18	Depreciation and Depletion Reserves.....	5.6	2.0	713.2	441.8	79.0	3.1	42.8	3.2
19	Capital Stock.....	3.4	38.5	353.9	1,869.6	29.6	3.3	20.9	2.2
20	Surplus.....	4.7	1.9	989.2	541.5	80.5	2.6	48.4	0.8
21	Less Deficit.....	1.0	10.7	7.7	338.5	—	0.2	0.3	0.2
<b>Revenues</b>									
22	Sales.....	23.5	2.6	1,099.3	783.3	954.8	72.4	306.9	19.2
23	Rents Received.....	—	—	1.6	1.3	0.1	—	0.1	—
24	Bonded Interest Received.....	—	0.1	4.1	4.5	—	—	0.1	—
25	Mortgage Interest Received.....	—	—	—	—	—	—	—	—
26	Foreign Dividends Received.....	—	—	1.1	—	—	—	—	—
27	Canadian Dividends Received.....	—	—	34.0	8.9	0.6	—	—	—
28	Other Revenues.....	0.2	0.5	15.1	31.0	0.3	0.7	0.7	—
29	Total Revenues.....	23.7	3.2	1,155.2	829.1	955.9	73.0	307.9	19.2
<b>Expenses</b>									
30	Cost of Sales.....	2.1	0.9	348.2	86.0	770.4	64.3	233.4	13.4
31	Rents Paid.....	0.2	0.1	2.2	3.1	0.8	0.1	0.6	—
32	Bond Interest Paid.....	—	—	1.6	23.4	0.3	0.1	0.3	—
33	Mortgage Interest Paid.....	—	—	0.1	0.3	0.1	—	—	—
34	Other Interest Paid.....	—	0.1	3.0	17.1	0.5	0.3	1.0	0.2
35	Capital Cost Allowance.....	1.4	0.6	90.2	66.0	8.8	0.9	5.7	0.4
36	Depletion Charged.....	—	—	71.8	16.1	—	—	—	—
37	Charitable Donations.....	—	—	2.2	0.2	0.1	—	0.1	—
38	Pension Contributions.....	0.2	—	15.8	1.1	2.3	—	1.0	0.1
39	Group Insurance Contributions.....	—	—	0.8	0.3	0.3	—	0.1	—
40	Other Expenses.....	16.9	4.6	398.2	600.8	153.9	8.3	53.4	5.4
41	Total Expenses.....	20.8	6.3	934.1	814.6	937.5	74.1	295.6	19.5
42	Adjustments.....	—	2.3	61.2	46.3	0.3	—	0.2	0.1
43	Current Year Profit (Loss).....	2.9	0.8	159.9	31.8	18.1	1.0	12.1	0.2
44	Cash Dividends Charged.....	0.1	—	151.3	18.2	3.1	—	2.0	—
45	Stock Dividends Charged.....	—	—	0.1	0.1	0.1	—	—	—
46	Capital Expenditures.....	2.9	5.0	142.8	384.3	14.5	2.7	7.8	0.9
47	Write-off Mine and Oil Development.....	—	0.3	9.6	69.9	—	—	—	—



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Canned and Cured Fish		Canned and Preserved Fruits and Vegetables		Grain Mill Products		Bakery Products		Carbonated Beverages		Alcoholic Beverages		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
47	66	123	39	116	73	209	114	178	94	73	4	1
\$ 1.3	\$ 1.0	\$ 2.3	\$ —	\$ 5.9	\$ 0.5	\$ 8.5	\$ 5.7	\$ 6.8	\$ 0.2	\$ 23.8	\$ 0.1	2
—	0.5	4.7	—	0.5	—	1.1	—	0.5	—	8.5	—	3
2.0	0.9	8.7	—	9.6	0.1	2.5	0.7	5.0	1.0	15.1	0.1	4
8.9	5.0	13.4	1.2	59.8	3.0	12.7	1.7	7.4	0.8	31.9	1.6	5
20.3	11.5	64.5	9.9	69.0	3.2	15.1	2.6	12.5	2.3	162.0	0.5	6
0.5	0.3	2.3	0.3	5.6	0.4	3.4	0.3	1.9	0.6	14.0	—	7
36.7	40.1	77.3	5.9	108.0	8.4	121.9	16.4	50.7	8.8	283.1	2.8	8
9.1	2.6	5.3	—	28.6	0.4	10.1	53.0	6.2	4.2	101.4	—	9
2.6	2.0	5.8	0.4	3.6	0.2	4.3	1.4	4.2	1.7	17.2	0.2	10
81.4	64.0	184.3	17.7	290.7	16.2	179.5	81.9	95.1	19.6	657.2	5.3	11
12.3	9.3	17.8	4.3	58.3	0.3	3.9	0.9	1.4	2.3	7.8	0.5	12
4.9	4.4	13.3	2.2	19.1	4.2	15.0	3.7	6.3	1.8	18.0	0.1	13
0.6	—	2.7	—	4.8	—	3.5	0.3	4.8	0.1	29.9	—	14
3.8	4.9	9.0	5.8	11.8	8.4	9.8	2.0	6.1	4.3	126.4	1.3	15
1.6	8.7	1.0	0.2	0.8	—	1.6	0.3	1.0	0.4	1.2	—	16
6.9	4.2	10.8	1.3	15.9	0.8	8.4	16.6	0.8	0.8	21.9	—	17
24.4	20.1	45.7	1.8	60.7	2.2	61.4	7.2	21.8	4.0	134.9	1.3	18
10.2	10.8	27.9	2.3	47.2	2.1	26.1	30.3	9.2	7.5	89.9	1.2	19
18.1	6.9	56.1	0.6	73.1	1.1	50.3	21.8	44.0	0.9	227.6	0.9	20
1.3	5.3	—	0.9	1.1	2.9	0.5	1.4	0.2	2.4	0.3	0.1	21
89.5	62.8	203.6	16.3	566.6	29.9	288.8	37.3	104.3	16.1	488.8	3.4	22
0.1	—	0.1	—	0.1	—	0.2	0.3	0.1	—	0.9	—	23
—	—	0.2	—	—	—	—	—	—	—	0.3	—	24
—	—	—	—	—	—	—	—	—	—	—	—	25
—	—	—	—	—	—	—	—	—	—	—	—	26
0.2	0.6	0.1	—	0.6	—	—	1.1	0.2	—	3.5	—	27
0.8	0.7	0.7	—	2.2	—	0.9	0.9	0.6	0.1	5.4	—	28
90.6	64.1	204.7	16.4	569.5	29.9	289.9	39.5	105.2	16.2	499.0	3.5	29
73.6	47.3	145.6	12.4	461.2	24.8	166.4	25.4	43.4	9.5	263.9	2.6	30
0.1	0.3	0.2	—	0.8	0.1	1.5	0.7	0.5	0.2	0.8	—	31
0.2	0.1	0.4	—	0.6	—	0.3	0.8	—	—	1.0	—	32
0.1	0.3	0.1	—	—	—	—	—	0.1	—	—	—	33
0.7	0.5	1.1	0.4	2.3	0.2	0.7	0.4	0.4	0.2	4.6	—	34
1.2	1.8	4.2	0.3	6.1	0.3	9.8	0.9	4.5	0.7	16.4	0.1	35
—	—	—	—	—	—	—	—	—	—	—	—	36
—	—	0.1	—	0.1	—	0.1	0.1	0.1	—	1.7	—	37
—	—	0.5	—	1.4	—	0.9	0.2	0.7	—	2.4	—	38
—	—	0.1	—	0.1	—	0.4	0.1	0.1	—	0.9	—	39
11.9	15.2	41.8	3.8	79.1	5.6	97.1	10.7	40.2	6.7	115.5	0.9	40
87.9	65.7	194.0	17.0	552.0	31.1	277.4	39.2	89.6	17.4	407.1	3.6	41
0.1	0.6	0.1	—	0.5	—	0.2	1.1	0.3	—	2.7	—	42
2.6	2.1	10.8	0.6	17.0	1.1	12.3	0.8	15.2	1.2	89.2	0.1	43
1.1	0.6	1.8	—	3.7	—	1.8	1.9	4.9	0.1	25.7	—	44
—	—	0.2	—	—	—	0.2	—	0.1	—	1.8	—	45
3.1	2.7	6.1	2.2	8.8	0.5	10.4	1.3	7.8	1.1	36.0	0.4	46
—	—	—	—	—	—	—	—	—	—	—	—	47

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:  Manufacturing—(Continued)	Confectionery		Miscellaneous Foods		Group 1—Sub-Total		Tobacco and Tobacco Products Group 2—Sub-Total	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	35	31	170	25	1,212	558	20	5
	<b>Assets</b>								
2	Cash.....	\$ 3.0	\$ —	\$ 18.4	\$ 0.1	\$ 79.0	\$ 9.0	\$ 20.1	\$ —
3	Government Securities.....	0.5	—	9.9	—	28.7	0.6	15.7	—
4	Other Securities.....	2.9	—	12.7	—	64.4	3.0	9.3	0.3
5	Receivables.....	10.5	0.3	28.7	0.6	233.5	18.5	15.5	0.2
6	Inventories.....	18.4	0.6	78.8	2.3	536.3	40.7	81.0	0.9
7	Land.....	1.1	—	4.5	—	38.6	2.5	0.9	0.2
8	Buildings and Equipment.....	44.3	1.2	153.4	4.4	1,096.7	105.7	56.4	2.0
9	Investment in Affiliated Companies.....	8.1	—	30.2	—	222.6	60.4	82.2	—
10	Other Assets.....	2.7	0.2	4.6	1.1	53.2	8.0	42.4	0.1
11	Total Assets (or Liabilities).....	91.3	2.4	341.3	8.6	2,353.0	248.4	323.5	3.8
	<b>Liabilities</b>								
12	Bank Loans.....	5.4	0.3	6.5	0.9	150.5	23.2	21.1	0.4
13	Payables.....	5.0	0.5	23.4	1.1	147.8	21.4	12.4	0.5
14	Tax Liabilities.....	2.4	—	9.9	—	68.7	0.6	23.6	0.1
15	Other Liabilities.....	5.3	—	14.0	3.7	209.2	36.4	54.8	2.5
16	Mortgage Debt.....	—	—	1.9	0.1	11.6	11.0	0.2	—
17	Other Funded Debt.....	3.6	0.7	11.4	0.9	95.0	28.0	17.0	—
18	Depreciation and Depletion Reserves.....	21.2	0.1	73.1	0.9	565.0	43.9	37.1	0.1
19	Capital Stock.....	11.9	0.6	63.0	2.3	335.9	62.7	75.6	1.2
20	Surplus.....	36.7	0.3	138.6	—	773.4	36.1	81.7	—
21	Less Deficit.....	—	0.2	0.4	1.3	4.0	14.8	—	1.2
	<b>Reserves</b>								
22	Sales.....	105.6	3.3	439.3	8.9	3,548.3	269.7	263.1	0.8
23	Rents Received.....	0.1	—	0.1	0.2	1.9	0.5	—	0.1
24	Bond Interest Received.....	—	—	0.3	—	1.0	—	0.4	—
25	Mortgage Interest Received.....	—	—	—	—	0.1	—	—	—
26	Foreign Dividends Received.....	—	—	—	—	0.1	—	—	—
27	Canadian Dividends Received.....	0.3	—	1.5	—	7.0	1.7	3.1	—
28	Other Revenues.....	0.2	—	2.5	—	14.3	2.4	6.5	—
29	Total Revenues.....	106.3	3.3	443.7	9.1	3,572.6	274.3	273.0	0.9
	<b>Expenses</b>								
30	Cost of Sales.....	62.0	2.7	304.7	6.8	2,524.6	209.2	180.5	0.6
31	Rents Paid.....	0.9	—	1.1	0.2	7.4	1.6	0.2	—
32	Bond Interest Paid.....	0.1	—	0.4	—	3.7	1.1	0.5	—
33	Mortgage Interest Paid.....	—	—	—	—	0.4	0.4	—	—
34	Other Interest Paid.....	0.6	—	0.6	0.1	12.3	2.4	4.2	0.2
35	Capital Cost Allowance.....	3.0	—	8.0	0.3	67.8	5.7	4.0	—
36	Depletion Charged.....	—	—	—	—	—	—	—	—
37	Charitable Donations.....	0.1	—	0.6	—	3.0	0.1	0.9	—
38	Pension Contributions.....	0.4	—	1.1	—	10.6	0.5	0.6	—
39	Group Insurance Contributions.....	0.2	—	0.1	—	2.4	0.2	0.3	—
40	Other Expenses.....	30.4	0.7	90.3	2.0	713.7	59.3	51.8	1.2
41	Total Expenses.....	97.7	3.5	407.0	9.4	3,345.9	280.4	243.1	2.1
42	Adjustments.....	0.1	—	1.2	—	5.4	1.6	0.5	0.1
43	Current Year Profit (Loss).....	8.4	0.2	35.5	0.4	221.3	7.7	29.5	1.0
44	Cash Dividends Charged.....	1.8	—	6.8	—	52.8	2.6	9.1	—
45	Stock Dividends Charged.....	—	—	0.1	—	2.5	—	—	—
46	Capital Expenditures.....	4.7	0.2	15.8	0.9	115.1	13.0	10.5	1.9
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
(All money figures in millions of dollars)

Rubber Products Group 3-Sub-Total		Boots and Shoes		Other Leather Products		Group 4-Sub-Total		Cotton Goods		Woollen Goods		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
39	24	174	32	185	46	359	78	53	(g)	47	28	1
6.8	\$ 0.1	\$ 4.3	\$ —	\$ 2.8	\$ —	\$ 7.0	\$ —	\$ 1.9	\$ —	\$ 1.4	\$ 1.1	2
0.5	—	1.1	—	0.5	—	1.6	—	9.2	—	0.1	—	3
1.6	0.2	2.6	0.6	1.0	0.8	3.6	1.5	8.1	—	2.2	0.7	4
39.8	7.1	22.4	1.9	17.4	1.4	39.8	3.3	25.7	—	6.3	3.9	5
85.6	11.6	30.5	5.2	23.3	4.6	53.8	9.8	55.3	—	14.8	8.4	6
3.1	—	0.9	0.2	0.6	0.1	1.5	0.3	2.4	—	0.4	0.2	7
145.3	22.9	26.9	5.7	21.7	4.6	48.5	10.3	139.5	—	28.7	20.0	8
10.5	1.0	3.1	0.6	3.3	0.4	6.4	1.0	19.4	—	0.4	7.2	9
3.2	2.0	2.6	0.4	3.3	0.2	5.9	0.6	2.3	—	0.6	0.3	10
296.3	44.8	94.2	14.7	73.9	12.1	168.1	26.8	263.9	—	54.9	41.7	11
4.7	11.2	12.3	3.2	10.6	1.2	22.8	4.4	11.1	—	5.4	5.4	12
20.5	3.7	15.1	1.9	7.0	1.8	22.1	3.7	14.2	—	4.2	2.9	13
4.7	0.2	2.1	0.1	1.3	0.1	3.4	0.1	4.3	—	1.0	—	14
44.2	6.1	3.0	0.5	2.2	0.4	5.2	0.9	11.0	—	1.3	9.3	15
0.5	—	1.2	0.1	1.0	0.1	2.2	0.1	0.2	—	0.1	0.3	16
6.9	2.5	5.5	2.2	1.5	0.9	6.9	3.1	17.8	—	1.9	3.0	17
88.8	8.7	15.7	2.7	12.6	2.4	28.3	5.2	92.4	—	17.9	10.5	18
46.1	10.8	12.6	3.1	12.4	4.7	25.0	7.8	43.2	—	9.3	10.4	19
79.9	2.7	26.9	2.3	25.3	1.2	52.2	3.4	69.7	—	14.4	4.2	20
0.1	1.1	0.1	1.4	—	0.6	0.1	1.9	—	—	0.6	4.3	21
320.6	39.0	156.1	13.6	104.7	10.1	260.9	23.7	225.3	—	53.8	34.6	22
—	—	0.4	—	0.1	—	0.5	—	0.1	—	—	—	23
—	—	0.1	—	—	—	0.1	—	0.3	—	—	—	24
—	—	—	—	—	—	—	—	—	—	—	—	25
—	—	—	—	—	—	—	—	—	—	—	—	26
1.7	—	0.1	—	0.1	—	0.2	—	0.4	—	—	—	27
0.5	0.2	0.6	0.1	0.3	0.1	0.9	0.2	1.1	—	0.1	0.2	28
322.9	39.2	157.3	13.7	105.2	10.3	262.5	23.9	227.2	—	54.0	34.8	29
200.0	22.2	121.1	11.8	81.5	8.6	202.6	20.5	136.3	—	43.5	30.6	30
1.7	0.1	1.5	0.1	0.9	0.1	2.3	0.2	0.4	—	0.2	0.2	31
0.3	0.1	0.2	—	—	—	0.2	—	0.7	—	0.1	0.4	32
—	—	—	—	—	—	0.1	—	—	—	—	—	33
1.1	0.7	1.0	0.2	0.6	0.2	1.5	0.4	0.8	—	0.4	0.4	34
11.3	2.1	1.6	0.1	1.4	0.1	3.0	0.1	7.0	—	1.0	0.3	35
—	—	—	—	—	—	—	—	—	—	—	—	36
0.3	—	0.1	—	—	—	0.1	—	0.1	—	—	—	37
0.5	0.1	0.1	—	0.1	—	0.2	—	1.0	—	0.2	—	38
0.1	0.1	0.3	—	0.2	—	0.4	—	0.1	—	0.2	—	39
83.8	15.7	25.8	2.1	16.2	1.7	42.0	3.8	67.9	—	5.1	4.4	40
299.0	41.2	151.7	14.4	100.9	10.7	252.7	25.1	214.3	—	50.6	36.4	41
2.2	—	—	—	0.1	—	0.2	—	0.8	—	—	—	42
21.6	2.0	5.6	0.8	4.1	0.4	9.7	1.2	12.1	—	3.5	1.6	43
3.9	—	0.5	—	0.5	0.1	1.0	0.1	3.8	—	0.3	—	44
—	—	—	—	—	—	—	—	—	—	—	—	45
20.8	1.7	2.5	1.0	2.7	0.2	5.2	1.2	16.1	—	1.7	0.6	46
—	—	—	—	—	—	—	—	—	—	—	—	47



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:  Manufacturing—(Continued)	Miscellaneous Textile Products		Group 5—Sub-Total		Men's, Women's and Children's Clothing		Hosiery, Knit Goods, Lingerie	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	303	101	403	129	843	241	168	79
	<b>Assets</b>								
2	Cash.....	\$ 10.0	\$ 5	\$ 13.4	\$ 1.6	\$ 7.0	\$ 0.5	\$ 3.0	\$ 0.2
3	Government Securities.....	7.5	—	16.8	—	2.5	0.2	0.7	0.1
4	Other Securities.....	8.2	6.2	18.5	6.8	5.8	1.7	5.8	0.6
5	Receivables.....	34.8	12.7	66.8	16.6	75.9	9.1	18.4	3.3
6	Inventories.....	68.2	28.7	138.3	37.1	77.8	16.3	41.1	9.6
7	Land.....	2.3	0.7	5.1	0.9	1.2	0.2	0.8	0.2
8	Buildings and Equipment.....	151.4	111.3	319.5	131.3	48.6	11.4	70.8	18.0
9	Investment in Affiliated Companies.....	21.4	2.9	41.2	10.0	5.0	0.6	4.8	1.7
10	Other Assets.....	3.3	1.7	6.3	2.0	6.8	1.8	2.6	0.3
11	Total Assets (or Liabilities).....	307.2	164.6	625.9	206.3	230.7	41.7	147.8	34.1
	<b>Liabilities</b>								
12	Bank Loans.....	11.9	12.1	28.4	17.4	37.1	10.9	13.3	3.8
13	Payables.....	20.5	10.0	38.9	13.0	42.6	6.5	12.5	4.0
14	Tax Liabilities.....	5.9	0.9	11.1	0.9	5.2	0.4	2.6	0.2
15	Other Liabilities.....	16.1	9.2	28.3	18.4	7.4	2.2	7.5	1.3
16	Mortgage Debt.....	1.8	2.4	2.1	2.8	1.5	—	1.4	1.8
17	Other Funded Debt.....	9.9	7.8	29.5	10.8	5.4	2.2	8.4	1.0
18	Depreciation and Depletion Reserves.....	88.5	67.5	198.8	78.0	26.6	6.4	44.2	9.6
19	Capital Stock.....	73.2	35.1	125.8	45.5	38.0	9.9	20.7	7.4
20	Surplus.....	94.6	23.6	178.7	27.7	67.3	5.8	37.6	6.2
21	Less Deficit.....	15.2	3.9	15.8	8.2	0.5	2.7	0.4	1.2
	<b>Revenues</b>								
22	Sales.....	275.2	94.4	554.4	129.1	467.8	66.2	158.1	28.8
23	Rents Received.....	0.1	0.1	0.3	0.1	0.6	0.1	0.1	0.1
24	Bond Interest Received.....	0.2	—	0.5	—	0.1	—	—	—
25	Mortgage Interest Received.....	—	—	—	—	—	—	—	—
26	Foreign Dividends Received.....	—	0.1	0.1	0.1	—	—	—	—
27	Canadian Dividends Received.....	2.1	0.4	2.5	0.4	0.3	—	0.1	—
28	Other Revenues.....	1.3	0.8	2.5	1.0	1.0	0.1	0.6	0.1
29	Total Revenues.....	279.1	95.8	560.4	130.6	469.8	66.4	158.9	29.0
	<b>Expenses</b>								
30	Cost of Sales.....	200.3	59.8	380.0	90.3	360.9	53.7	111.7	24.5
31	Rents Paid.....	1.5	0.2	2.1	0.4	5.8	1.1	1.0	0.3
32	Bond Interest Paid.....	0.3	0.3	1.0	0.7	0.1	—	0.3	0.1
33	Mortgage Interest Paid.....	0.1	0.1	0.1	0.1	0.1	—	—	—
34	Other Interest Paid.....	1.0	0.8	2.2	1.2	2.9	0.6	0.9	0.3
35	Capital Cost Allowance.....	8.5	5.3	16.5	5.6	3.7	0.5	3.6	0.3
36	Depletion Charged.....	—	—	—	—	—	—	0.1	—
37	Charitable Donations.....	0.2	—	0.4	0.1	0.5	0.1	0.1	—
38	Pension Contributions.....	0.6	0.6	1.8	0.6	0.6	—	0.2	—
39	Group Insurance Contributions.....	0.4	0.3	0.6	0.3	0.3	—	0.2	—
40	Other Expenses.....	45.6	31.7	118.6	36.1	80.4	13.2	33.0	4.8
41	Total Expenses.....	258.4	99.1	523.3	135.5	455.3	69.3	151.2	30.4
42	Adjustments.....	1.1	0.3	1.9	0.4	0.1	—	0.4	—
43	Current Year Profit (Loss).....	19.6	3.6	35.2	5.3	14.4	2.9	8.1	1.4
44	Cash Dividends Charged.....	7.9	0.8	12.0	0.8	0.8	0.1	1.1	—
45	Stock Dividends Charged.....	—	—	0.1	—	0.4	—	0.1	—
46	Capital Expenditures.....	10.2	12.6	28.1	13.3	5.2	0.7	4.3	1.3
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—





TABLE 4—(Cont'd)

## Distribution of Fully Tabulated Companies by Industrial Classes

(All money figures in millions of dollars)

	Industrial Division:  Manufacturing—(Continued)	Miscellaneous Wood Products		Group 7-Sub-Total		Paper Boxes and Bags		Pulp and Paper Mills	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	270	87	1,450	763	157	18	64	20
	<b>Assets</b>								
2	Cash.....	\$ 3.0	\$ 0.3	\$ 22.8	\$ 5.0	\$ 10.6	\$ 0.3	\$ 48.0	\$ 2.8
3	Government Securities.....	1.2	—	11.0	5.8	0.5	0.4	50.4	—
4	Other Securities.....	2.4	0.3	13.5	4.1	7.5	0.6	74.5	0.8
5	Receivables.....	17.1	3.9	121.2	46.1	22.6	3.2	92.0	5.9
6	Inventories.....	29.9	6.4	184.4	94.3	27.9	3.2	430.0	20.5
7	Land.....	1.5	1.5	87.6	63.3	3.1	0.4	191.1	15.9
8	Buildings and Equipment.....	42.2	15.1	339.4	303.7	101.1	17.4	1,734.6	161.1
9	Investment in Affiliated Companies.....	1.9	1.7	139.8	20.2	47.4	—	363.4	17.7
10	Other Assets.....	6.0	1.6	23.7	14.3	1.7	0.3	23.9	1.2
11	Total Assets (or Liabilities).....	105.1	31.0	943.4	556.9	222.5	26.0	3,008.0	225.8
	<b>Liabilities</b>								
12	Bank Loans.....	9.9	7.4	94.6	52.5	5.5	1.4	37.3	5.1
13	Payables.....	9.4	3.9	81.7	45.7	13.0	2.0	119.4	15.6
14	Tax Liabilities.....	2.0	0.1	16.9	0.6	3.9	—	58.9	0.7
15	Other Liabilities.....	7.7	4.5	81.2	105.3	13.6	4.4	150.0	35.7
16	Mortgage Debt.....	1.6	2.0	13.4	5.6	1.0	1.8	4.8	1.9
17	Other Funded Debt.....	2.8	3.4	29.1	49.0	12.3	—	294.8	65.4
18	Depreciation and Depletion Reserves.....	22.6	5.5	206.1	130.7	48.8	5.3	977.6	46.3
19	Capital Stock.....	20.0	4.1	126.5	71.5	45.4	6.0	475.7	29.5
20	Surplus.....	29.2	3.3	296.5	119.7	79.8	5.4	891.8	28.3
21	Less <i>Deficit</i> .....	0.2	3.2	2.6	23.6	0.9	0.2	2.3	2.8
	<b>Revenues</b>								
22	Sales.....	135.5	27.5	1,101.7	424.0	223.1	31.3	1,353.7	53.1
23	Rents Received.....	0.1	0.2	0.8	0.6	0.2	—	1.0	—
24	Bond Interest Received.....	—	—	0.3	0.2	—	—	2.3	—
25	Mortgage Interest Received.....	—	—	0.2	—	—	—	—	—
26	Foreign Dividends Received.....	—	—	—	—	—	—	0.2	—
27	Canadian Dividends Received.....	—	—	1.2	0.3	0.4	—	16.5	0.3
28	Other Revenues.....	1.5	0.2	13.9	7.9	1.2	0.1	14.1	0.3
29	Total Revenues.....	137.2	27.8	1,118.1	433.1	224.9	31.4	1,387.9	53.7
	<b>Expenses</b>								
30	Cost of Sales.....	100.6	23.2	812.1	328.0	160.6	23.9	865.7	39.4
31	Rents Paid.....	0.7	0.1	4.6	1.2	1.3	0.3	1.6	0.1
32	Bond Interest Paid.....	0.1	—	0.7	1.2	0.4	—	12.8	1.6
33	Mortgage Interest Paid.....	—	0.1	0.3	0.2	—	—	0.3	0.1
34	Other Interest Paid.....	0.9	0.5	6.5	5.5	0.5	0.1	5.6	0.8
35	Capital Cost Allowance.....	3.0	0.4	26.7	21.6	6.6	1.1	89.4	6.9
36	Depletion Charged.....	—	—	3.2	1.3	—	—	4.1	0.2
37	Charitable Donations.....	—	—	0.5	0.1	0.2	—	1.9	—
38	Pension Contributions.....	0.2	—	1.1	0.2	0.7	0.1	7.6	0.2
39	Group Insurance Contributions.....	0.3	0.1	1.0	0.4	0.2	0.1	0.6	—
40	Other Expenses.....	24.5	5.0	205.5	99.2	35.3	6.4	195.0	10.1
41	Total Expenses.....	130.2	29.5	1,062.2	458.8	206.0	32.0	1,184.6	59.5
42	Adjustments.....	—	—	0.6	—	0.2	—	17.7	0.7
43	Current Year Profit (Loss).....	7.1	1.6	55.3	25.8	18.7	0.6	185.5	6.4
44	Cash Dividends Charged.....	0.8	0.1	11.0	1.8	3.4	0.1	77.8	0.1
45	Stock Dividends Charged.....	0.1	—	0.2	0.2	0.1	—	—	—
46	Capital Expenditures.....	3.9	0.8	36.5	90.4	12.4	2.8	165.6	36.0
47	Write-off Mine and Oil Development.....	—	—	—	—	0.1	—	—	—



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Miscellaneous Paper Products		Group 8-Sub-Total		Commercial Printing		Engraving, Stereotyping and Allied Industries		Publishing and Printing		Group 9-Sub-Total		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
112	34	333	72	518	124	154	34	418	187	1,090	345	1
8.6	\$ 0.6	\$ 67.3	\$ 3.7	\$ 4.4	\$ —	\$ 5.4	\$ 0.1	\$ 18.2	\$ 0.4	\$ 27.9	\$ 0.5	2
2.0	—	52.9	0.4	1.2	—	2.3	0.1	5.2	—	8.7	0.2	3
4.4	0.4	86.5	1.8	2.5	—	3.8	0.4	24.3	0.8	30.6	1.3	4
22.4	2.5	137.0	11.7	22.8	1.9	16.5	1.1	35.0	6.6	74.2	9.6	5
27.9	2.7	485.7	26.4	21.2	1.9	12.7	0.5	17.6	2.2	51.5	4.6	6
2.3	0.2	196.6	16.5	1.6	—	1.7	0.1	9.0	1.1	12.3	1.1	7
80.8	17.7	1,916.6	196.2	65.5	7.6	59.4	2.9	158.1	16.6	283.0	27.1	8
6.8	4.2	417.6	21.9	6.3	0.8	10.5	0.2	22.9	1.2	39.7	2.1	9
2.0	0.6	27.6	2.1	3.9	0.7	3.7	0.2	20.7	4.2	28.3	5.0	10
157.3	28.9	3,387.8	280.7	129.4	13.1	116.0	5.4	310.9	33.1	556.2	51.6	11
2.3	3.2	45.1	9.8	6.0	2.0	4.2	0.6	5.5	6.7	15.7	9.3	12
13.6	2.1	146.0	19.6	15.8	1.6	8.6	0.8	24.6	5.5	49.0	7.9	13
4.0	—	66.8	0.8	3.4	0.1	3.7	—	8.6	0.7	15.6	0.8	14
11.6	2.6	175.2	42.6	6.6	2.0	4.1	0.5	20.0	10.2	30.7	12.8	15
3.3	0.1	9.1	3.8	3.9	0.3	0.4	0.1	5.9	0.3	10.3	0.6	16
4.5	7.6	311.6	73.1	6.5	0.1	8.0	0.2	23.5	1.1	38.0	1.4	17
42.3	5.6	1,068.7	57.2	32.5	4.0	31.9	1.5	77.5	7.2	142.0	12.7	18
18.6	3.2	539.7	38.7	21.2	3.0	15.7	0.7	34.4	3.9	71.3	7.6	19
57.7	4.7	1,029.3	38.3	33.9	0.8	40.1	1.2	111.5	3.7	185.5	5.6	20
0.5	0.2	3.8	3.3	0.6	0.9	0.6	0.1	0.7	6.3	1.9	7.2	21
182.6	19.0	1,759.3	103.4	165.3	16.9	118.0	5.0	327.1	41.1	610.4	63.1	22
0.3	—	1.5	—	0.2	—	0.3	0.1	2.0	0.1	2.5	0.1	23
0.1	—	2.4	—	—	—	—	—	0.4	—	0.4	—	24
—	—	0.1	—	—	—	—	—	—	—	0.1	—	25
0.1	—	0.3	—	—	—	—	—	—	—	—	—	26
0.5	—	17.4	0.3	0.3	—	0.9	—	0.9	0.1	2.1	0.1	27
1.0	0.4	16.3	0.7	0.5	0.1	0.5	—	2.9	0.1	3.9	0.2	28
184.6	19.3	1,797.4	104.5	166.3	17.1	119.7	5.1	333.3	41.4	619.3	63.5	29
117.0	12.3	1,143.4	75.6	110.2	10.0	64.1	2.8	108.1	18.2	282.4	30.9	30
0.8	0.3	3.8	0.7	2.0	0.4	1.0	0.1	2.7	0.2	5.6	0.7	31
0.2	0.3	13.4	1.9	0.2	—	0.4	—	0.9	—	1.5	0.1	32
0.1	—	0.4	0.1	0.2	—	—	—	0.2	—	0.4	—	33
0.3	0.2	6.4	1.1	0.5	0.1	0.3	—	1.0	0.4	1.7	0.6	34
4.4	1.2	100.4	9.1	5.1	0.5	3.8	0.2	9.8	0.8	18.7	1.5	35
—	—	4.2	0.2	—	—	—	—	—	—	—	—	36
0.1	—	2.2	—	0.1	—	0.1	—	0.7	—	1.0	—	37
0.7	0.1	9.1	0.4	0.4	—	0.6	—	2.0	0.3	3.0	0.3	38
0.1	—	0.9	0.1	0.3	0.1	0.2	—	0.4	0.1	0.9	0.1	39
44.7	5.5	275.0	22.0	37.5	6.3	37.0	2.0	172.9	23.8	247.4	32.1	40
168.5	19.8	1,559.2	111.2	156.5	17.4	107.5	5.2	298.7	43.7	562.7	66.4	41
0.5	0.2	18.4	0.9	0.1	—	0.2	—	0.9	0.1	1.0	0.1	42
15.5	0.6	219.8	7.6	9.9	0.4	12.1	0.1	33.7	2.4	55.6	2.9	43
3.1	—	84.4	0.2	1.0	—	2.5	—	5.7	—	9.1	—	44
0.9	—	0.9	—	—	—	0.5	—	0.5	—	1.0	—	45
9.8	6.6	187.8	45.3	9.8	0.4	5.2	0.3	19.1	2.0	34.1	2.7	46
—	—	0.1	—	—	—	—	—	—	—	—	—	47

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:  Manufacturing—(Continued)	Agricultural Implements		Boilers and Fabricated Structural Steel		Hardware and Tools		Household, Office and Store Machinery	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	48	5	110	4	145	78	123	55
	<b>Assets</b>								
2	Cash.....	\$ 1.9	\$ 5.6	\$ 2.8	\$ 0.2	\$ 6.1	\$ 0.5	\$ 10.8	\$ 0.5
3	Government Securities.....	0.2	—	2.4	—	1.1	0.1	1.0	—
4	Other Securities.....	1.4	5.8	3.4	—	1.5	—	2.9	0.9
5	Receivables.....	63.1	21.1	62.8	2.9	17.4	1.7	48.1	7.2
6	Inventories.....	60.5	24.0	169.2	6.0	35.1	4.6	73.7	11.5
7	Land.....	2.4	1.6	5.8	0.4	1.8	0.3	3.6	0.5
8	Buildings and Equipment.....	72.1	37.2	96.4	16.0	59.0	8.6	113.5	13.7
9	Investment in Affiliated Companies.....	7.0	73.4	19.6	0.1	6.9	0.7	88.6	1.0
10	Other Assets.....	2.2	0.9	3.1	0.4	3.1	1.3	3.7	0.7
11	Total Assets (or Liabilities).....	210.9	169.8	365.7	26.1	131.9	17.9	345.8	36.0
	<b>Liabilities</b>								
12	Bank Loans.....	19.7	1.2	44.2	1.1	6.2	1.4	8.4	6.7
13	Payables.....	12.8	8.0	33.5	2.4	12.0	2.3	19.9	4.2
14	Tax Liabilities.....	4.0	0.4	11.0	—	3.3	—	9.6	0.1
15	Other Liabilities.....	15.2	1.0	83.2	3.4	7.8	3.5	65.0	3.2
16	Mortgage Debt.....	0.6	0.3	0.5	—	1.2	0.4	2.7	0.9
17	Other Funded Debt.....	20.6	47.3	5.3	2.4	3.0	—	34.4	0.8
18	Depreciation and Depletion Reserves.....	39.1	24.4	52.0	7.5	32.4	5.0	46.7	6.2
19	Capital Stock.....	32.1	57.2	46.1	5.4	23.3	3.7	68.6	7.2
20	Surplus.....	66.8	30.1	90.7	4.6	42.7	3.8	90.4	8.4
21	Less Deficit.....	—	0.1	0.8	0.6	—	2.2	—	1.7
	<b>Revenues</b>								
22	Sales.....	213.5	81.4	392.2	20.8	133.8	15.0	301.4	41.8
23	Rents Received.....	0.1	—	0.1	—	0.1	—	0.1	0.1
24	Bond Interest Received.....	—	—	0.1	—	—	—	—	—
25	Mortgage Interest Received.....	—	—	—	—	—	—	—	—
26	Foreign Dividends Received.....	—	5.6	—	—	—	—	—	—
27	Canadian Dividends Received.....	—	0.3	1.8	—	0.2	—	0.2	—
28	Other Revenues.....	1.6	1.3	1.2	—	0.8	0.2	4.4	0.3
29	Total Revenues.....	215.1	88.6	395.3	20.8	135.0	15.3	306.2	42.2
	<b>Expenses</b>								
30	Cost of Sales.....	159.3	69.1	277.4	11.0	88.3	11.3	197.6	32.6
31	Rents Paid.....	0.1	0.1	0.7	0.1	0.5	0.1	1.2	0.2
32	Bond Interest Paid.....	1.0	2.0	0.2	—	0.1	—	0.3	—
33	Mortgage Interest Paid.....	0.1	—	—	—	0.1	—	0.1	—
34	Other Interest Paid.....	1.2	0.4	2.8	0.2	0.7	—	1.7	0.4
35	Capital Cost Allowance.....	3.0	1.6	6.8	1.2	3.7	0.2	10.8	0.4
36	Depletion Charged.....	—	—	—	—	—	—	—	—
37	Charitable Donations.....	0.1	0.1	0.3	—	0.1	—	0.2	—
38	Pension Contributions.....	2.0	—	0.5	0.3	0.6	—	0.9	0.1
39	Group Insurance Contributions.....	0.2	—	0.3	—	0.4	—	0.4	0.1
40	Other Expenses.....	33.3	9.9	72.0	8.9	25.9	4.5	65.3	10.3
41	Total Expenses.....	200.3	83.1	361.1	21.7	120.6	16.1	278.6	44.1
42	Adjustments.....	0.1	6.8	1.1	0.2	0.1	—	0.9	0.3
43	Current Year Profit (Loss).....	15.0	1.3	33.0	1.1	14.3	0.8	26.7	1.6
44	Cash Dividends Charged.....	4.3	4.9	6.2	—	2.7	—	4.1	2.1
45	Stock Dividends Charged.....	0.2	—	—	—	0.1	—	—	—
46	Capital Expenditures.....	8.5	2.6	17.5	3.9	4.5	0.9	18.3	0.5
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—



TABLE 4—(Cont'd)

**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Iron Castings		Machine Shop Products		Machine Tools		Machinery n.e.c.		Primary Iron and Steel		Sheet Metal Products		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
146	36	343	155	87	23	227	58	37	—	246	75	1
13.3	\$ 0.9	\$ 3.1	\$ 2.8	\$ 2.2	\$ —	\$ 13.0	\$ 0.4	\$ 20.9	\$ —	\$ 13.0	\$ 0.8	2
8.4	—	0.6	0.1	0.4	—	4.2	—	19.8	—	1.6	—	3
5.3	0.5	2.7	0.4	0.4	—	5.2	0.1	26.4	—	2.4	0.5	4
35.8	1.3	13.1	2.2	5.1	2.4	61.0	7.3	91.3	—	39.3	2.5	5
74.5	1.5	14.8	2.1	10.9	6.8	93.5	18.5	219.6	—	62.8	2.1	6
6.5	0.2	1.3	0.2	0.3	0.3	3.7	0.9	10.6	—	3.7	1.0	7
126.5	9.1	32.3	9.3	20.5	7.8	104.6	21.8	628.5	—	126.8	10.0	8
42.6	—	1.4	0.3	2.0	0.3	5.7	0.8	95.6	—	11.9	2.9	9
4.9	0.2	2.0	1.3	0.7	0.8	6.1	0.8	7.3	—	3.8	2.1	10
317.8	13.8	71.3	18.7	42.5	18.5	297.1	50.7	1,120.0	—	265.2	21.9	11
9.1	1.8	5.4	1.6	1.9	5.7	17.3	6.4	9.7	—	8.0	0.7	12
23.9	1.3	8.8	1.9	3.0	2.1	32.7	4.4	76.0	—	21.6	1.9	13
7.8	—	1.4	—	0.7	—	12.2	0.1	30.6	—	7.9	—	14
19.7	0.7	7.1	3.7	3.2	2.3	42.0	14.4	101.8	—	9.0	6.6	15
4.1	0.3	3.0	0.4	1.7	—	2.5	1.8	1.1	—	1.4	2.9	16
34.9	0.1	0.4	0.5	—	0.3	7.1	3.7	76.4	—	21.4	3.5	17
60.7	4.6	16.2	3.9	11.2	1.6	48.5	7.9	341.1	—	65.5	3.8	18
68.9	3.0	8.1	5.1	4.4	6.5	37.5	9.1	152.2	—	48.2	2.9	19
89.4	3.4	20.9	2.4	16.4	0.1	98.2	5.1	332.9	—	82.7	0.7	20
0.8	1.5	—	0.8	—	0.1	0.9	2.2	1.7	—	0.6	1.3	21
368.6	11.5	97.6	12.5	42.3	19.2	403.7	42.1	848.1	—	335.5	14.6	22
0.1	—	0.1	—	0.1	—	3.8	—	—	—	0.1	0.6	23
0.2	—	—	—	—	—	0.1	—	0.8	—	—	—	24
—	—	—	—	—	—	—	—	—	—	—	—	25
—	—	—	—	—	—	0.2	—	—	—	—	—	26
1.9	—	—	—	0.1	—	0.1	—	2.4	—	—	—	27
1.9	—	1.2	0.1	0.2	0.3	3.9	0.4	5.6	—	2.8	0.2	28
372.7	11.5	98.9	12.6	42.8	19.5	411.7	42.5	856.9	—	338.4	15.3	29
272.3	9.1	66.4	8.6	27.7	11.8	293.8	30.4	559.2	—	243.4	10.0	30
0.6	—	1.0	0.1	0.2	—	1.1	0.1	1.0	—	1.4	0.1	31
1.3	—	—	—	0.1	—	0.3	0.1	2.9	—	0.7	0.1	32
0.2	—	0.1	—	—	—	0.1	0.1	0.1	—	0.1	0.1	33
1.0	0.1	0.6	0.1	0.1	0.3	1.3	0.7	1.9	—	1.1	0.1	34
8.7	0.4	2.8	0.3	0.9	0.4	7.6	1.2	53.7	—	7.1	0.4	35
0.2	—	—	—	0.1	—	—	—	—	—	—	0.3	35
0.3	—	—	—	—	—	0.2	—	1.2	—	0.2	—	37
1.5	0.1	0.1	—	0.2	—	1.2	0.1	4.5	—	1.9	—	38
0.7	0.1	0.1	—	0.1	—	0.5	—	0.4	—	1.6	—	39
50.7	2.1	21.5	3.9	10.0	7.2	61.9	12.2	134.3	—	55.9	5.9	40
337.5	12.0	92.6	13.1	39.6	19.9	368.0	44.9	759.0	—	313.4	17.0	41
1.6	—	—	—	0.1	—	0.2	0.1	2.1	—	0.8	0.1	42
33.6	0.5	6.3	0.5	3.1	0.4	43.5	2.3	95.8	—	25.9	1.6	43
6.8	—	0.8	0.1	0.3	—	9.2	0.1	22.7	—	2.1	—	44
0.1	—	—	—	—	—	—	—	—	—	—	—	45
15.6	0.9	4.9	1.2	1.9	1.0	12.0	1.8	91.3	—	10.8	1.6	46
—	—	—	—	—	—	—	—	—	—	—	—	47



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:  Manufacturing—(Continued)	Wire and Wire Products		Miscellaneous Iron and Steel Products		Group 10—Sub-Total		Aircraft and Parts	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	61	17	138	27	1,711	533	61	4
	<b>Assets</b>								
2	Cash.....	\$ 3.2	\$ 0.1	\$ 7.0	\$ 0.7	\$ 97.0	\$ 12.5	\$ 18.4	\$ 0.2
3	Government Securities.....	1.5	—	2.3	0.1	43.6	0.3	7.4	—
4	Other Securities.....	4.3	—	0.9	0.2	57.0	8.5	0.9	—
5	Receivables.....	7.6	0.2	23.5	3.0	468.1	51.8	35.0	1.2
6	Inventories.....	19.2	1.0	33.4	11.2	867.3	89.5	128.9	2.1
7	Land.....	1.2	0.1	1.6	0.3	42.4	5.9	2.1	—
8	Buildings and Equipment.....	38.0	2.3	54.0	33.3	1,472.3	169.3	139.3	3.5
9	Investment in Affiliated Companies.....	2.2	—	1.8	1.8	285.3	81.4	3.2	0.1
10	Other Assets.....	1.3	0.1	3.4	0.4	41.6	9.1	3.2	0.4
11	Total Assets (or Liabilities).....	78.6	4.0	127.9	51.0	3,374.6	428.2	338.4	7.5
	<b>Liabilities</b>								
12	Bank Loans.....	1.5	0.2	4.2	11.6	135.5	38.4	20.0	1.3
13	Payables.....	5.1	0.2	9.8	4.2	259.1	33.0	36.0	1.1
14	Tax Liabilities.....	2.7	—	3.7	0.2	94.9	0.9	8.9	—
15	Other Liabilities.....	2.5	1.3	16.8	3.3	373.3	43.8	110.5	1.1
16	Mortgage Debt.....	1.6	—	0.4	0.2	20.8	7.2	8.8	0.3
17	Other Funded Debt.....	1.4	0.4	2.9	—	208.0	59.0	16.6	0.8
18	Depreciation and Depletion Reserves.....	20.0	0.6	32.1	6.2	765.5	71.6	51.3	1.4
19	Capital Stock.....	9.2	1.1	22.2	18.0	520.8	119.2	23.1	1.9
20	Surplus.....	34.8	0.3	37.7	7.7	1,003.6	66.8	63.3	0.4
21	Less Deficit.....	—	0.2	1.9	0.4	6.8	11.2	0.1	0.8
	<b>Revenues</b>								
22	Sales.....	80.1	2.9	156.0	25.6	3,372.6	287.3	414.5	7.1
23	Rents Received.....	—	—	—	—	4.7	0.9	—	0.1
24	Bond Interest Received.....	—	—	—	—	1.4	—	0.1	—
25	Mortgage Interest Received.....	—	—	—	—	—	—	—	—
26	Foreign Dividends Received.....	—	—	—	—	0.2	5.6	—	—
27	Canadian Dividends Received.....	0.3	—	0.8	0.1	7.7	0.4	—	—
28	Other Revenues.....	0.3	—	0.5	—	24.4	2.9	1.7	—
29	Total Revenues.....	80.8	2.9	157.4	25.7	3,411.1	297.0	416.4	7.2
	<b>Expenses</b>								
30	Cost of Sales.....	51.7	2.4	109.8	18.1	2,347.0	214.4	240.6	4.8
31	Rents Paid.....	0.2	0.1	0.6	0.1	8.6	0.9	0.5	—
32	Bond Interest Paid.....	—	—	0.1	—	7.1	2.3	0.9	—
33	Mortgage Interest Paid.....	0.1	—	—	—	0.8	0.3	0.4	—
34	Other Interest Paid.....	0.1	—	0.3	0.7	12.8	3.0	0.9	0.1
35	Capital Cost Allowance.....	2.4	0.1	3.3	0.8	110.8	6.8	20.3	0.2
36	Depletion Charged.....	—	—	—	—	0.5	0.3	—	—
37	Charitable Donations.....	0.1	—	0.1	—	2.7	0.1	0.4	—
38	Pension Contributions.....	0.4	—	0.2	0.1	14.1	0.8	2.9	—
39	Group Insurance Contributions.....	0.2	—	0.2	—	5.1	0.4	1.0	—
40	Other Expenses.....	14.4	0.4	29.6	7.8	575.0	73.2	125.7	2.5
41	Total Expenses.....	69.6	3.1	144.3	27.6	3,084.4	302.6	393.6	7.7
42	Adjustments.....	0.3	—	0.7	0.4	6.2	6.9	0.3	—
43	Current Year Profit (Loss).....	10.8	0.2	12.4	2.2	320.5	12.5	23.2	0.4
44	Cash Dividends Charged.....	1.9	—	2.0	0.2	63.1	7.4	8.3	—
45	Stock Dividends Charged.....	0.3	—	—	—	0.7	—	—	—
46	Capital Expenditures.....	4.3	0.7	4.6	1.1	194.3	16.3	16.0	0.8
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

[illegible]



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:  Manufacturing—(Continued)	Aluminum Products		Other Non-Ferrous Metal Products		Group 12—Sub-Total		Heavy Electrical Machinery and Equipment	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	100	34	307	115	407	149	62	17
	<b>Assets</b>								
2	Cash.....	\$ 1.3	\$ 0.1	\$ 9.4	\$ 22.9	\$ 10.8	\$ 23.0	\$ 2.6	\$ 0.2
3	Government Securities.....	—	0.1	2.3	2.5	2.3	2.6	0.2	0.2
4	Other Securities.....	0.6	—	7.9	0.2	8.4	0.2	0.3	—
5	Receivables.....	10.2	1.3	46.8	16.4	57.0	17.7	14.7	4.0
6	Inventories.....	10.2	1.4	65.8	109.9	76.0	111.3	25.8	10.2
7	Land.....	0.4	—	3.5	27.2	3.9	27.2	0.7	0.2
8	Buildings and Equipment.....	21.0	3.3	133.2	942.1	154.2	945.3	29.0	9.4
9	Investment in Affiliated Companies.....	0.8	—	8.4	70.6	9.1	70.6	2.0	3.1
10	Other Assets.....	1.1	0.1	4.4	17.5	5.5	17.6	0.9	0.6
11	Total Assets (or Liabilities).....	45.6	6.3	281.6	1,209.3	327.3	1,215.6	76.2	27.8
	<b>Liabilities</b>								
12	Bank Loans.....	4.8	1.3	17.2	8.9	22.0	10.2	6.0	6.4
13	Payables.....	4.9	0.9	20.7	31.1	25.6	32.0	6.2	3.9
14	Tax Liabilities.....	1.5	—	4.6	1.6	6.1	1.7	2.6	0.1
15	Other Liabilities.....	2.1	0.1	32.1	110.5	34.2	110.7	9.7	3.5
16	Mortgage Debt.....	0.6	0.4	4.5	0.7	5.1	1.1	1.0	—
17	Other Funded Debt.....	5.2	—	12.4	447.8	17.6	447.8	2.0	0.2
18	Depreciation and Depletion Reserves.....	10.7	1.4	65.1	313.2	75.8	314.6	14.8	5.0
19	Capital Stock.....	7.8	0.8	37.8	157.9	45.6	158.6	9.8	6.7
20	Surplus.....	8.1	1.4	88.9	142.2	97.0	143.6	25.6	3.2
21	Less Deficit.....	0.1	—	1.7	4.6	1.8	4.6	1.6	1.2
	<b>Revenues</b>								
22	Sales.....	56.5	8.0	354.8	326.6	411.3	334.6	112.0	25.0
23	Rents Received.....	0.2	—	0.2	0.2	0.4	0.3	—	—
24	Bond Interest Received.....	—	—	—	0.2	—	0.2	—	—
25	Mortgage Interest Received.....	—	—	—	—	—	—	—	—
26	Foreign Dividends Received.....	—	—	—	4.6	—	4.6	—	—
27	Canadian Dividends Received.....	—	—	0.6	6.7	0.6	6.7	—	—
28	Other Revenues.....	0.5	—	1.2	6.6	1.7	6.6	0.8	0.1
29	Total Revenues.....	57.3	8.0	356.8	344.9	414.1	352.8	112.8	25.1
	<b>Expenses</b>								
30	Cost of Sales.....	33.6	6.2	260.5	150.7	294.1	156.9	79.2	18.4
31	Rents Paid.....	0.3	0.1	1.5	1.0	1.8	1.1	0.5	0.1
32	Bond Interest Paid.....	0.2	—	0.5	15.3	0.7	15.3	—	—
33	Mortgage Interest Paid.....	0.1	—	0.1	—	0.2	—	—	—
34	Other Interest Paid.....	0.4	—	1.3	0.5	1.6	0.6	0.5	0.4
35	Capital Cost Allowance.....	1.6	0.3	8.0	82.2	9.5	82.5	1.8	0.2
36	Depletion Charged.....	—	—	0.1	—	0.1	—	—	—
37	Charitable Donations.....	—	—	0.2	0.6	0.3	0.6	0.1	—
38	Pension Contributions.....	0.1	—	1.1	0.6	1.1	0.6	0.3	0.1
39	Group Insurance Contributions.....	0.1	—	0.3	—	0.4	0.1	0.1	—
40	Other Expenses.....	17.9	1.5	62.6	107.0	80.5	108.5	21.0	6.8
41	Total Expenses.....	54.1	8.2	336.2	358.0	390.3	366.2	103.4	26.0
42	Adjustments.....	—	—	2.9	11.9	2.9	11.9	0.2	0.1
43	Current Year Profit (Loss).....	3.2	0.2	17.6	25.0	20.8	25.2	9.2	0.9
44	Cash Dividends Charged.....	0.1	—	3.2	27.2	3.4	27.2	0.5	—
45	Stock Dividends Charged.....	—	—	—	—	—	—	—	—
46	Capital Expenditures.....	3.1	0.5	19.6	112.7	22.7	113.1	4.5	0.8
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Household Electrical Appliances		Miscellaneous Electrical Products		Group 13-Sub-Total		Abrasive, Asbestos, Cement and Clay Products		Glass and Glass Products		Miscellaneous Non-Metallic Mineral Products		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
107	50	140	14	309	81	113	40	60	12	272	125	1
8.0	\$ 2.3	\$ 12.2	\$ 0.1	\$ 22.8	\$ 2.5	\$ 9.3	\$ 1.0	\$ 5.4	\$ 0.1	\$ 6.4	\$ 1.1	2
0.9	0.2	1.4	—	2.5	0.3	5.1	—	4.5	—	3.7	0.3	3
0.7	0.1	6.7	0.3	7.7	0.4	2.8	0.5	4.3	—	2.0	1.0	4
50.2	13.2	94.8	1.5	159.7	18.7	17.0	1.5	23.0	0.4	21.9	5.4	5
93.1	27.6	173.0	4.0	291.9	41.8	40.7	4.2	30.7	0.7	20.4	6.3	6
2.4	1.2	5.7	—	8.8	1.4	8.0	2.1	3.7	0.1	6.0	0.7	7
94.0	31.8	225.7	5.9	348.7	47.1	238.8	37.3	71.5	1.6	99.1	20.6	8
14.0	1.3	11.9	—	27.9	4.4	13.2	3.2	8.7	0.1	13.0	2.3	9
3.7	2.3	3.3	0.8	7.9	3.6	5.0	1.6	4.1	0.1	3.7	1.5	10
266.9	79.9	534.8	12.5	877.9	120.2	389.9	51.4	155.9	2.9	176.3	39.2	11
17.8	9.6	12.3	1.0	36.1	16.9	3.9	3.9	3.0	0.5	6.3	5.1	12
27.1	8.7	57.9	1.1	91.1	13.7	13.8	3.4	10.3	0.2	11.6	3.9	13
7.8	0.6	15.3	0.1	25.7	0.8	9.7	—	4.0	—	4.5	0.1	14
26.3	30.6	35.0	1.3	71.0	35.4	13.8	1.7	9.5	0.2	14.1	7.4	15
1.3	0.1	0.8	0.1	3.1	0.2	13.1	1.1	0.6	0.5	1.7	1.6	16
22.6	0.3	27.8	0.2	52.4	0.7	69.8	17.7	10.0	—	8.5	5.3	17
48.5	15.7	121.7	2.6	184.9	23.2	125.9	5.1	35.3	0.2	48.7	6.3	18
25.3	13.6	42.1	5.1	77.3	25.4	70.3	18.3	31.9	1.2	23.5	5.6	19
90.7	7.3	222.2	1.8	338.6	12.3	73.2	2.3	51.7	0.2	59.9	6.1	20
0.4	6.6	0.2	0.6	2.2	8.4	3.5	1.9	0.4	0.2	2.6	2.2	21
340.6	97.7	705.0	12.0	1,157.5	134.6	204.4	10.1	171.3	2.2	167.4	27.9	22
0.3	0.1	0.1	—	0.4	0.1	0.3	—	0.1	—	0.1	—	23
—	—	—	—	0.1	—	0.1	—	0.2	—	0.1	—	24
—	—	—	—	—	—	—	—	—	—	—	—	25
—	—	0.1	—	0.1	—	—	—	—	—	—	—	26
0.5	—	1.4	—	1.9	—	0.3	0.1	0.1	—	0.4	0.2	27
1.5	0.1	2.2	—	4.5	0.3	1.1	0.1	0.6	—	0.7	0.2	28
342.9	97.9	708.8	12.0	1,164.5	135.0	206.3	10.3	172.4	2.2	168.7	28.3	29
237.6	86.3	481.9	10.0	798.7	114.7	117.8	6.9	119.5	1.7	103.4	22.5	30
1.7	1.0	3.9	0.1	6.1	1.2	0.6	0.1	0.5	—	0.5	0.1	31
1.0	—	1.1	—	2.1	—	3.1	—	0.5	—	0.3	0.1	32
0.1	—	—	—	0.1	—	0.7	0.2	—	—	0.1	0.1	33
1.6	1.0	1.1	—	3.1	1.4	0.4	0.2	0.5	0.1	0.7	0.4	34
5.9	1.6	16.0	0.2	23.7	2.0	16.3	1.0	4.8	0.2	8.1	2.0	35
—	—	—	—	—	—	0.2	—	—	—	0.2	—	36
0.2	—	0.4	—	0.7	—	0.3	—	0.1	—	0.1	—	37
1.4	—	3.1	—	4.8	0.1	1.6	—	0.5	—	0.2	—	38
0.2	0.1	0.4	—	0.7	0.1	0.2	—	0.1	—	0.2	—	39
76.3	14.5	152.2	1.9	249.6	23.2	36.5	3.2	29.3	0.5	34.8	4.8	40
326.0	104.5	660.2	12.2	1,089.6	142.7	177.5	11.6	155.9	2.4	148.7	30.1	41
0.8	0.5	1.4	—	2.4	0.6	0.4	0.1	0.1	—	0.3	0.5	42
16.2	6.1	47.1	0.2	72.5	7.1	29.1	1.4	16.6	0.2	19.7	2.2	43
2.0	—	7.4	—	9.9	—	7.7	0.2	2.2	—	3.5	—	44
—	—	—	—	—	—	0.6	—	—	—	0.2	—	45
14.9	2.0	31.8	0.8	51.1	3.7	25.8	12.4	6.8	0.6	14.1	9.2	46
—	—	—	—	—	—	—	—	—	—	—	—	47

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:  Manufacturing—(Continued)	Group 14—Sub-Total		Petroleum Refining and Products		Miscellaneous Petroleum and Coal Products		Group 15—Sub-Total	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	445	177	28	11	20	3	48	14
	<b>Assets</b>								
2	Cash.....	\$ 21.1	\$ 2.1	\$ 22.1	\$ 12.8	\$ 4.8	\$ —	\$ 26.8	\$ 12.8
3	Government Securities.....	13.3	0.3	4.2	—	0.2	—	4.4	—
4	Other Securities.....	9.2	1.5	69.3	19.2	5.9	—	75.2	19.2
5	Receivables.....	61.8	7.2	129.4	59.7	11.4	0.1	140.8	59.8
6	Inventories.....	91.8	11.1	220.6	99.3	15.7	—	236.2	99.3
7	Land.....	17.7	2.9	218.3	161.5	3.4	—	221.8	161.5
8	Buildings and Equipment.....	459.4	59.6	739.7	279.9	65.0	0.1	804.6	280.0
9	Investment in Affiliated Companies.....	35.0	5.6	93.5	91.1	38.7	—	132.2	91.1
10	Other Assets.....	12.8	3.1	10.0	9.0	1.3	—	11.3	9.0
11	Total Assets (or Liabilities).....	722.1	93.5	1,507.0	732.4	146.3	0.2	1,653.4	732.6
	<b>Liabilities</b>								
12	Bank Loans.....	13.3	9.5	1.4	10.7	3.7	—	5.2	10.7
13	Payables.....	35.7	7.5	73.0	58.7	7.1	0.1	80.1	58.8
14	Tax Liabilities.....	18.2	0.1	40.6	7.0	3.7	—	44.3	7.0
15	Other Liabilities.....	37.4	9.3	152.2	20.1	0.3	—	152.6	20.2
16	Mortgage Debt.....	15.5	3.2	—	1.7	—	—	—	1.7
17	Other Funded Debt.....	88.3	23.0	136.9	101.5	21.3	—	158.2	101.5
18	Depreciation and Depletion Reserves.....	209.9	11.6	347.6	146.8	25.4	—	373.0	146.9
19	Capital Stock.....	125.6	25.0	284.4	267.3	41.1	0.1	325.4	267.4
20	Surplus.....	184.9	8.6	471.8	120.5	43.7	—	515.5	120.5
21	Less Deficit.....	6.6	4.3	0.9	2.0	—	—	0.9	2.0
	<b>Revenues</b>								
22	Sales.....	543.1	40.2	1,143.5	400.3	97.3	0.5	1,240.8	400.7
23	Rents Received.....	0.6	—	5.6	0.3	—	—	5.7	0.3
24	Bond Interest Received.....	0.4	—	2.6	0.2	—	—	2.6	0.2
25	Mortgage Interest Received.....	—	—	0.1	0.3	—	—	0.1	0.3
26	Foreign Dividends Received.....	—	—	0.6	—	—	—	0.6	—
27	Canadian Dividends Received.....	0.9	0.3	6.2	1.5	0.7	—	6.9	1.5
28	Other Revenues.....	2.5	0.3	11.5	5.9	0.2	—	11.7	5.9
29	Total Revenues.....	547.4	40.8	1,170.1	408.4	98.2	0.5	1,268.4	408.9
	<b>Expenses</b>								
30	Cost of Sales.....	340.8	31.1	853.4	219.2	62.3	0.4	915.7	219.6
31	Rents Paid.....	1.5	0.3	6.8	4.3	0.5	—	7.4	4.3
32	Bond Interest Paid.....	3.9	0.1	4.6	3.8	0.9	—	5.4	3.8
33	Mortgage Interest Paid.....	0.7	0.3	—	0.1	—	—	—	0.1
34	Other Interest Paid.....	1.7	0.7	1.8	1.7	0.3	—	2.1	1.7
35	Capital Cost Allowance.....	29.2	3.1	61.8	29.9	3.7	—	65.5	29.9
36	Depletion Charged.....	0.4	—	27.6	7.6	—	—	27.6	7.6
37	Charitable Donations.....	0.5	—	0.9	0.2	0.1	—	1.0	0.2
38	Pension Contributions.....	2.4	—	12.5	1.0	0.5	—	13.0	1.0
39	Group Insurance Contributions.....	0.5	—	0.2	0.2	0.1	—	0.3	0.2
40	Other Expenses.....	100.6	8.5	90.0	129.0	17.6	0.1	107.6	129.1
41	Total Expenses.....	482.2	44.2	1,059.7	397.2	86.0	0.5	1,145.7	397.6
42	Adjustments.....	0.1	0.5	6.2	20.9	3.0	—	9.1	20.9
43	Current Year Profit (Loss).....	65.3	3.9	104.3	9.7	9.3	—	113.6	9.7
44	Cash Dividends Charged.....	13.4	0.2	42.4	10.3	2.9	—	45.3	10.3
45	Stock Dividends Charged.....	0.8	—	—	4.5	—	—	—	4.5
46	Capital Expenditures.....	46.6	22.1	164.6	72.2	13.9	—	178.5	72.2
47	Write-off Mine and Oil Development.....	—	—	8.4	2.2	—	—	8.4	2.2



TABLE 4—(Cont'd)

Distribution of Fully Tabulated Companies by Industrial Classes

(All money figures in millions of dollars)

Pharmaceutical Preparations		Paints and Varnishes		Soaps and Toilet Preparations		Fertilizers and Industrial Chemicals		Miscellaneous Chemical Products		Group 16—Sub-Total		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
152	68	77	13	129	23	64	6	215	83	637	193	1
\$ 9.0	\$ 0.7	\$ 4.5	\$ —	\$ 4.9	\$ 0.4	\$ 6.3	\$ 0.5	\$ 25.9	\$ 1.8	\$ 50.5	\$ 3.4	2
3.1	—	0.6	—	2.1	—	1.1	—	6.1	—	13.0	—	3
5.4	1.5	1.1	—	3.3	—	2.8	0.2	20.3	—	32.8	1.7	4
23.8	2.3	17.2	0.5	14.0	2.5	23.6	2.3	55.5	4.8	134.0	12.4	5
30.9	3.4	25.1	0.8	30.8	1.8	35.0	9.0	81.6	7.8	203.4	22.9	6
3.5	0.2	2.2	0.3	1.9	—	16.0	0.5	7.7	0.8	31.3	1.7	7
47.7	4.9	35.3	1.7	56.6	1.8	182.1	100.0	338.7	40.9	660.4	149.3	8
5.3	0.5	5.8	—	6.5	0.1	8.0	0.6	32.3	78.1	58.0	79.2	9
8.3	1.3	3.0	0.1	2.1	0.5	4.8	3.9	10.0	1.3	28.2	7.2	10
137.1	14.7	94.9	3.5	122.0	7.1	279.6	117.0	577.9	135.5	1,211.5	277.8	11
2.6	0.8	4.8	0.2	4.3	0.5	13.6	1.3	8.7	7.7	34.0	10.5	12
10.9	1.3	9.7	0.3	11.2	1.3	18.7	2.5	38.4	4.4	88.9	10.0	13
5.7	—	1.8	—	5.1	0.1	4.8	0.1	14.2	0.1	31.6	0.3	14
12.2	0.9	9.7	0.7	5.9	1.6	26.3	15.7	43.5	27.0	97.6	45.9	15
0.3	0.5	1.0	—	0.1	—	0.4	0.2	1.0	0.6	2.8	1.2	16
2.1	0.3	4.4	—	4.2	—	3.5	53.0	56.2	15.5	70.5	68.8	17
21.7	1.6	17.7	0.7	24.1	0.5	86.1	13.8	153.9	6.0	303.5	22.7	18
29.4	9.5	15.1	1.9	20.3	2.2	30.0	32.5	129.9	79.7	224.6	125.9	19
52.3	2.5	30.6	0.2	47.4	1.4	96.3	0.5	133.2	0.5	359.8	5.1	20
0.2	2.9	—	0.6	0.4	0.5	0.1	2.5	1.1	6.1	1.7	12.6	21
165.7	15.6	112.7	4.0	168.3	8.4	246.1	22.7	492.7	23.3	1,185.5	74.1	22
0.2	—	0.1	—	0.1	—	0.1	—	0.5	—	0.9	0.1	23
0.1	—	—	—	0.1	—	—	—	0.1	—	0.4	—	24
—	—	—	—	—	—	—	—	—	—	—	—	25
0.1	—	—	—	0.4	—	0.8	—	0.1	—	0.1	—	26
0.6	0.2	0.3	—	0.6	—	1.1	—	1.5	—	2.9	—	27
166.8	15.9	113.1	4.1	169.3	8.4	248.1	22.7	497.9	24.3	1,195.3	75.4	28
77.0	9.3	72.5	2.8	86.5	4.8	165.0	15.6	316.8	18.0	717.7	50.5	29
0.9	0.1	0.9	—	0.6	0.1	0.6	0.3	2.2	0.1	5.3	0.5	30
—	—	0.2	—	0.2	—	0.2	2.2	1.5	—	2.0	2.2	31
—	—	—	—	—	—	—	—	0.1	—	0.1	0.1	32
0.4	0.1	0.8	—	0.1	—	0.9	0.7	1.7	0.3	3.9	1.1	33
2.3	0.2	1.8	—	3.0	0.1	16.2	2.1	26.8	2.0	50.1	4.5	34
0.1	—	—	—	—	—	0.1	—	—	—	0.2	—	35
0.2	—	0.1	—	0.1	—	0.2	—	0.4	—	0.9	—	36
0.6	—	0.5	—	0.7	—	0.7	—	1.1	—	3.7	0.1	37
0.5	—	0.1	—	0.1	—	—	—	0.3	—	1.0	0.1	38
62.8	7.6	29.0	1.7	64.3	4.7	48.0	3.0	107.5	5.1	311.6	22.1	39
144.8	17.3	105.9	4.6	155.6	9.8	231.8	23.9	458.3	25.6	1,096.4	81.2	40
—	0.1	0.3	—	0.1	—	0.6	0.9	0.9	—	1.9	1.0	41
22.0	1.6	6.9	0.6	13.6	1.4	15.7	2.1	38.8	1.2	97.0	6.8	42
3.3	1.3	1.8	—	7.0	1.5	4.9	—	10.4	—	27.4	2.8	43
—	—	—	—	—	—	—	—	—	—	0.1	—	44
5.0	0.4	2.8	0.1	4.2	0.6	25.3	20.3	39.2	11.1	76.5	32.4	45
—	—	—	—	—	—	—	—	—	—	—	—	46
												47



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:  Manufacturing—(Concluded) Construction Transportation, Storage and Communication	Misc. Mfg. Industries Group 17—Sub-Total		MANUFACTURING		General Contractors Buildings and Structures		General Contractors Roads and Bridges	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	638	255	11,144	3,967	2,691	1,101	372	124
	<b>Assets</b>								
2	Cash.....	\$ 11.8	\$ 0.8	\$ 552.3	\$ 80.1	\$ 64.3	\$ 6.7	\$ 8.9	\$ 0.7
3	Government Securities.....	1.5	—	263.4	10.8	18.8	1.8	1.9	0.2
4	Other Securities.....	8.9	0.6	457.4	57.9	51.4	16.3	5.7	1.6
5	Receivables.....	46.8	4.8	2,065.1	308.7	301.9	55.9	50.0	7.0
6	Inventories.....	72.2	12.0	4,061.8	661.1	307.1	63.7	8.5	1.9
7	Land.....	3.5	0.5	696.9	289.1	45.3	16.2	3.1	0.4
8	Buildings and Equipment.....	102.0	16.8	9,066.9	2,527.6	256.3	63.3	168.6	25.0
9	Investment in Affiliated Companies.....	17.8	0.4	1,636.4	455.8	52.5	14.3	8.4	1.0
10	Other Assets.....	10.4	2.3	351.0	90.8	32.8	7.9	8.7	0.8
11	Total Assets (or Liabilities).....	274.9	38.1	19,151.0	4,482.0	1,130.5	246.1	263.8	38.7
	<b>Liabilities</b>								
12	Bank Loans.....	14.8	4.3	738.3	251.5	120.2	44.5	28.4	3.4
13	Payables.....	28.7	7.6	1,356.6	300.2	257.7	66.9	27.6	4.2
14	Tax Liabilities.....	8.6	0.1	498.5	16.7	24.7	0.5	7.7	1.5
15	Other Liabilities.....	26.7	9.7	1,754.4	511.2	262.4	53.1	24.9	8.9
16	Mortgage Debt.....	3.3	0.6	116.3	42.2	56.1	24.6	0.5	0.2
17	Other Funded Debt.....	4.7	0.8	1,178.2	878.3	26.7	2.4	2.2	1.1
18	Depreciation and Depletion Reserves.....	53.2	6.3	4,734.4	961.3	123.5	30.3	101.7	13.3
19	Capital Stock.....	53.5	8.9	2,913.2	1,017.5	72.3	20.0	14.8	1.9
20	Surplus.....	83.7	4.0	5,913.3	619.8	192.2	22.4	56.5	5.1
21	Less Deficit.....	2.2	4.2	52.3	116.7	5.4	18.7	0.7	0.8
	<b>Revenues</b>								
22	Sales.....	320.9	36.6	19,563.3	2,547.9	1,826.2	327.5	314.5	28.8
23	Rents Received.....	1.1	—	23.1	3.6	7.2	1.6	0.3	—
24	Bond Interest Received.....	—	—	11.5	0.7	0.5	0.1	0.1	—
25	Mortgage Interest Received.....	—	—	0.7	0.4	0.4	0.2	—	—
26	Foreign Dividends Received.....	—	—	1.5	10.3	—	—	—	—
27	Canadian Dividends Received.....	0.2	—	78.9	11.9	1.3	0.7	0.1	—
28	Other Revenues.....	1.7	0.2	122.7	31.9	15.6	3.0	3.9	1.1
29	Total Revenues.....	323.9	36.9	19,801.8	2,606.5	1,851.2	333.0	318.8	30.0
	<b>Expenses</b>								
30	Cost of Sales.....	211.3	28.7	13,430.4	1,739.8	1,450.6	268.2	200.1	17.5
31	Rents Paid.....	3.2	0.6	73.9	16.4	2.9	0.8	1.2	0.1
32	Bond Interest Paid.....	0.1	—	44.6	29.2	0.6	—	0.1	—
33	Mortgage Interest Paid.....	0.1	—	4.5	1.8	2.6	1.3	—	—
34	Other Interest Paid.....	1.3	0.3	69.2	22.4	8.9	3.1	2.5	0.3
35	Capital Cost Allowance.....	6.4	1.0	608.6	178.5	36.5	6.0	22.6	3.5
36	Depletion Charged.....	—	—	36.3	9.4	—	—	0.1	—
37	Charitable Donations.....	0.2	—	16.8	1.4	0.8	—	0.3	—
38	Pension Contributions.....	1.1	—	81.3	4.8	0.6	0.1	0.3	—
39	Group Insurance Contributions.....	0.3	—	17.9	2.4	0.4	0.1	0.1	—
40	Other Expenses.....	71.5	8.4	3,805.1	686.2	264.8	70.6	69.2	10.0
41	Total Expenses.....	295.6	39.1	18,188.6	2,692.2	1,768.7	350.3	296.4	31.5
42	Adjustments.....	0.3	—	73.3	43.3	0.3	3.2	0.8	0.2
43	Current Year Profit (Loss).....	28.0	2.2	1,539.9	128.9	82.2	20.5	23.2	1.8
44	Cash Dividends Charged.....	4.1	0.1	412.9	54.1	5.3	0.5	0.8	0.9
45	Stock Dividends Charged.....	0.1	—	7.1	4.7	0.5	0.1	0.1	—
46	Capital Expenditures.....	9.2	2.5	1,092.5	442.0	62.4	13.2	38.2	3.6
47	Write-off Mine and Oil Development.....	—	—	8.5	2.2	—	—	—	—

TABLE 4—(Cont'd)  
Distribution of Fully Tabulated Companies by Industrial Classes

(All money figures in millions of dollars)

Other General Contractors		Electrical Contractors		Plumbing and Heating Contractors		Other Special Trade Contractors		CONSTRUCTION		Steam Railways		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
125	19	432	130	852	263	961	451	5,433	2,088	41	9	1
\$ 7.7	\$ 0.8	\$ 2.8	\$ 0.1	\$ 7.1	\$ 0.1	\$ 8.0	\$ 1.2	\$ 98.7	\$ 9.6	\$ 34.6	\$ 0.7	2
1.6	—	0.4	—	0.8	0.3	0.7	—	24.3	2.3	40.6	0.1	3
2.1	—	0.8	0.1	1.8	0.3	3.2	1.5	65.1	19.8	40.4	0.4	4
22.9	5.4	49.7	1.5	54.9	5.3	58.5	10.1	537.9	85.2	54.9	1.9	5
9.2	4.0	32.5	1.2	26.5	2.3	23.6	4.0	407.4	77.1	53.1	2.5	6
0.3	—	0.5	—	1.1	0.2	4.3	0.8	54.6	17.6	121.1	23.9	7
34.6	7.7	17.2	1.0	22.5	2.8	65.8	18.0	565.0	117.8	2,375.0	75.2	8
15.9	1.4	1.5	—	0.8	0.3	4.5	1.1	83.7	18.1	138.2	2.2	9
1.8	1.0	5.0	0.6	5.8	0.9	7.6	3.1	61.7	14.4	8.5	6.9	10
96.2	20.2	110.4	4.4	121.2	12.6	176.4	39.8	1,893.5	361.8	2,866.4	113.7	11
7.1	2.2	10.7	0.7	12.0	1.9	13.6	5.7	192.1	58.3	2.1	0.3	12
12.7	5.5	32.6	1.4	32.0	4.9	31.3	9.1	393.9	92.0	88.8	12.1	13
3.4	—	1.7	—	2.5	0.1	4.3	0.3	44.4	2.4	13.9	—	14
17.1	9.2	31.4	0.8	14.9	2.6	20.9	8.1	371.7	82.7	59.5	5.1	15
0.1	—	0.5	0.1	1.2	0.3	7.3	0.9	65.6	26.0	0.4	3.2	16
2.6	2.6	0.4	0.1	0.7	0.3	2.0	0.6	34.6	7.1	540.5	57.9	17
19.1	2.3	6.4	0.4	10.3	1.0	34.1	7.9	295.2	55.2	974.6	11.9	18
8.0	0.9	12.1	1.5	13.6	1.6	17.9	11.0	138.7	36.9	571.8	32.0	19
27.0	0.2	15.8	0.1	34.2	1.7	45.2	2.7	370.8	32.2	614.9	0.9	20
0.7	2.8	1.1	0.5	0.3	1.8	0.4	6.4	8.5	30.9	—	9.8	21
205.2	29.0	205.9	8.1	290.1	24.2	317.5	59.3	3,159.4	476.8	627.6	16.0	22
0.1	—	0.1	—	0.4	—	0.5	0.3	8.6	2.0	0.1	0.1	23
0.2	—	—	—	—	—	—	—	0.8	0.1	2.8	—	24
—	—	—	—	—	—	—	—	0.5	0.2	—	—	25
—	—	—	—	—	—	—	—	—	—	0.6	—	26
0.2	—	—	—	—	—	—	—	1.7	0.8	12.0	—	27
1.2	0.1	0.5	0.1	0.7	0.1	0.7	0.3	22.5	4.7	101.8	0.2	28
206.9	29.2	206.5	8.1	291.2	24.3	318.7	59.9	3,193.5	484.5	744.9	16.3	29
156.5	26.8	167.4	5.5	227.8	21.3	214.3	42.8	2,416.7	382.1	0.2	—	30
1.0	—	0.9	0.1	1.3	0.1	1.3	0.8	8.7	1.9	2.6	0.1	31
—	0.1	—	—	—	—	—	—	0.8	0.2	16.7	1.6	32
—	—	—	0.1	0.1	—	0.3	0.1	3.1	1.5	—	—	33
0.7	0.2	0.9	—	0.7	0.1	1.2	0.5	14.8	4.3	0.3	0.1	34
5.4	1.2	1.3	0.1	2.8	0.2	9.5	2.1	78.0	13.2	101.7	1.1	35
—	—	—	—	—	—	—	—	0.2	—	1.3	—	36
0.1	—	0.1	—	0.1	—	0.1	—	1.4	0.1	0.6	—	37
0.1	—	0.1	—	0.2	—	0.2	—	1.4	0.1	22.1	—	38
0.1	—	0.2	—	0.1	—	0.3	—	1.1	0.2	—	—	39
26.2	3.3	28.6	2.7	47.1	4.3	73.3	18.3	509.2	109.1	532.4	16.8	40
190.1	31.7	199.5	8.4	280.1	26.1	300.6	64.7	3,035.4	512.7	677.9	19.7	41
3.0	0.2	—	—	—	—	0.2	—	2.4	3.8	12.0	2.9	42
13.9	2.7	7.1	0.3	11.1	1.9	18.3	4.8	155.7	32.0	55.1	0.5	43
0.8	—	0.6	—	0.4	—	0.7	—	8.6	1.4	25.4	—	44
—	—	0.2	—	0.1	—	—	—	0.9	0.1	—	—	45
9.6	1.4	5.1	0.2	4.9	0.3	16.3	3.9	136.5	22.6	163.7	7.4	46
—	—	—	—	—	—	—	—	—	—	—	—	47



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Divisions:  Transportation, Storage and Communication—(Continued)	Urban Transportation and Taxicabs		Truck Transportation		Water Transportation		Air, Bus and Other Transportation	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	321	194	1,027	367	240	115	221	133
	<b>Assets</b>								
2	Cash.....	\$ 2.4	\$ 0.2	\$ 7.3	\$ 1.1	\$ 18.0	\$ 2.7	\$ 14.2	\$ 29.1
3	Government Securities.....	0.1	0.1	0.4	0.1	4.7	0.1	3.3	—
4	Other Securities.....	1.8	0.3	5.3	0.6	36.7	1.4	14.2	5.4
5	Receivables.....	16.9	1.2	32.7	11.3	42.3	4.8	15.7	8.4
6	Inventories.....	12.6	0.2	2.1	0.6	5.1	0.6	6.9	6.1
7	Land.....	4.5	1.5	5.0	1.5	3.8	0.2	6.5	0.3
8	Buildings and Equipment.....	240.2	36.1	179.2	48.4	283.4	69.9	491.7	186.2
9	Investment in Affiliated Companies.....	5.6	2.7	10.1	6.7	52.5	7.1	113.3	8.4
10	Other Assets.....	7.5	1.7	17.7	5.6	20.6	1.5	9.8	21.9
11	Total Assets (or Liabilities).....	291.7	44.0	259.7	75.9	467.0	88.4	675.6	265.8
	<b>Liabilities</b>								
12	Bank Loans.....	10.5	13.5	16.3	7.2	10.8	2.6	21.8	14.2
13	Payables.....	31.2	2.9	27.4	10.8	22.9	5.7	19.0	17.0
14	Tax Liabilities.....	2.9	0.1	3.7	0.6	8.5	0.2	11.7	0.2
15	Other Liabilities.....	122.7	8.6	24.8	13.7	53.9	16.7	49.4	14.0
16	Mortgage Debt.....	0.9	0.7	4.8	1.2	3.7	2.4	0.7	2.0
17	Other Funded Debt.....	11.0	2.2	9.9	2.8	36.3	16.1	291.1	137.5
18	Depreciation and Depletion Reserves.....	64.5	11.5	95.6	22.7	153.6	29.8	112.4	14.5
19	Capital Stock.....	31.7	2.3	28.9	13.3	48.9	8.5	103.5	63.8
20	Surplus.....	17.6	3.4	49.3	5.8	130.8	8.7	66.5	5.5
21	Less Deficit.....	1.3	1.1	1.0	2.5	2.4	2.2	0.6	2.9
	<b>Revenues</b>								
22	Sales.....	122.1	17.0	309.1	74.8	286.0	25.4	196.8	36.1
23	Rents Received.....	0.2	0.1	0.4	0.1	—	—	0.2	1.2
24	Bond Interest Received.....	—	—	—	—	0.3	—	2.8	—
25	Mortgage Interest Received.....	—	—	—	—	0.1	—	—	—
26	Foreign Dividends Received.....	—	—	—	—	—	—	—	—
27	Canadian Dividends Received.....	—	—	0.1	—	1.2	—	0.4	—
28	Other Revenues.....	1.5	0.2	2.0	0.7	4.4	0.2	1.7	4.6
29	Total Revenues.....	123.9	17.2	311.5	75.6	291.9	25.7	201.9	41.8
	<b>Expenses</b>								
30	Cost of Sales.....	33.5	0.7	34.3	6.6	35.3	5.0	21.7	3.0
31	Rents Paid.....	1.1	0.4	3.1	1.2	0.5	0.2	1.9	0.7
32	Bond Interest Paid.....	3.7	0.1	0.1	—	1.0	0.3	10.9	0.5
33	Mortgage Interest Paid.....	0.1	—	0.1	—	0.2	—	0.1	0.1
34	Other Interest Paid.....	1.2	0.4	2.0	0.8	1.3	0.5	1.9	0.8
35	Capital Cost Allowance.....	19.2	6.0	24.0	5.4	19.0	4.7	32.6	6.0
36	Depletion Charged.....	—	—	0.1	—	—	—	0.1	—
37	Charitable Donations.....	0.2	—	0.1	—	0.2	—	0.1	—
38	Pension Contributions.....	1.2	—	0.3	—	0.6	—	0.2	0.1
39	Group Insurance Contributions.....	0.1	—	0.6	0.1	0.1	—	0.1	—
40	Other Expenses.....	58.6	10.8	228.1	63.9	201.7	15.9	92.5	32.8
41	Total Expenses.....	119.1	18.4	292.8	78.0	260.0	26.7	162.1	44.0
42	Adjustments.....	0.6	—	0.1	—	0.8	—	0.2	0.1
43	Current Year Profit (Loss).....	5.3	1.2	18.8	2.4	31.1	1.1	39.5	2.1
44	Cash Dividends Charged.....	1.0	—	2.8	—	15.3	0.2	18.1	0.1
45	Stock Dividends Charged.....	—	—	0.3	—	1.4	—	0.3	—
46	Capital Expenditures.....	45.3	19.0	39.2	10.1	26.7	5.1	79.5	101.0
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—





**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Divisions: Transportation, Storage and Communication—(Concluded) Public Utilities Wholesale Trade	Telephones		Communication Sub-Total		TRANSPORTATION, STORAGE and COMMUNICATION		Electric Light and Power	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	120	24	297	40	2,593	995	92	14
	<b>Assets</b>								
2	Cash.....	\$ 33.2	\$ 0.2	\$ 37.9	\$ 0.3	\$ 127.1	\$ 37.4	\$ 10.6	\$ 0.7
3	Government Securities.....	5.0	—	5.8	—	66.0	0.6	14.6	—
4	Other Securities.....	14.1	—	21.3	2.7	152.4	16.0	34.4	—
5	Receivables.....	48.0	0.6	56.4	1.2	253.3	56.1	32.4	0.9
6	Inventories.....	24.7	0.7	25.2	0.7	249.5	17.1	13.1	23.3
7	Land.....	12.2	0.1	13.7	0.2	163.8	29.8	157.1	0.4
8	Buildings and Equipment.....	1,575.0	12.5	1,616.3	18.1	5,366.2	449.1	1,388.2	14.5
9	Investment in Affiliated Companies.....	32.7	—	35.5	0.1	381.0	32.5	239.0	2.9
10	Other Assets.....	21.1	0.2	27.0	0.6	99.1	40.2	22.5	0.1
11	Total Assets (or Liabilities).....	1,765.9	14.3	1,839.1	24.1	6,858.3	678.9	1,911.9	42.8
	<b>Liabilities</b>								
12	Bank Loans.....	3.1	0.3	6.5	0.9	188.5	50.2	4.8	0.1
13	Payables.....	35.0	0.6	39.4	1.3	256.2	71.0	27.9	0.5
14	Tax Liabilities.....	18.0	—	19.8	—	66.4	1.3	17.4	—
15	Other Liabilities.....	94.1	5.9	102.0	6.5	429.5	70.2	85.2	33.8
16	Mortgage Debt.....	1.1	—	1.4	—	15.8	10.8	13.9	0.6
17	Other Funded Debt.....	472.5	2.2	476.6	3.4	1,375.9	222.6	731.4	3.3
18	Depreciation and Depletion Reserves.....	344.8	1.9	361.4	3.9	1,873.8	99.6	351.5	2.1
19	Capital Stock.....	743.5	2.7	758.7	6.3	1,605.4	136.5	526.9	2.0
20	Surplus.....	53.8	0.9	74.2	2.4	1,053.7	38.3	153.5	0.7
21	Less Deficit.....	—	0.3	1.0	0.5	6.9	21.6	0.6	0.3
	<b>Revenues</b>								
22	Sales.....	391.2	3.5	443.3	7.0	2,171.7	203.8	257.2	4.1
23	Rents Received.....	0.2	—	0.5	0.1	2.2	1.7	0.1	—
24	Bond Interest Received.....	0.4	—	0.4	—	6.4	—	4.0	—
25	Mortgage Interest Received.....	—	—	—	—	0.2	—	—	—
26	Foreign Dividends Received.....	—	—	—	—	0.7	—	—	—
27	Canadian Dividends Received.....	3.4	—	3.7	0.1	20.1	1.3	9.6	—
28	Other Revenues.....	5.2	0.1	6.1	0.1	121.9	7.2	7.6	—
29	Total Revenues.....	400.4	3.6	454.1	7.2	2,323.1	213.9	278.6	4.1
	<b>Expenses</b>								
30	Cost of Sales.....	0.1	0.1	1.6	0.1	167.1	20.8	39.9	1.8
31	Rents Paid.....	6.1	—	6.8	0.1	19.4	3.9	0.5	—
32	Bond Interest Paid.....	16.7	0.1	16.7	0.1	49.5	2.8	25.7	0.2
33	Mortgage Interest Paid.....	—	—	—	—	0.7	0.3	0.4	—
34	Other Interest Paid.....	1.3	0.1	1.8	0.2	12.3	3.1	1.1	0.5
35	Capital Cost Allowance.....	101.8	1.2	105.9	1.7	314.3	25.6	67.1	0.5
36	Depletion Charged.....	—	—	—	—	1.4	—	—	—
37	Charitable Donations.....	0.4	—	0.8	—	2.3	—	0.2	—
38	Pension Contributions.....	9.8	—	9.9	—	35.7	0.3	1.2	—
39	Group Insurance Contributions.....	—	—	0.1	—	1.2	0.1	0.1	—
40	Other Expenses.....	221.1	2.4	258.2	5.3	1,480.5	170.0	79.6	1.1
41	Total Expenses.....	357.3	3.9	401.8	7.5	2,084.5	226.8	215.8	4.1
42	Adjustments.....	5.0	—	5.4	0.1	20.0	1.8	10.3	—
43	Current Year Profit (Loss).....	38.0	0.3	46.9	0.4	218.6	11.1	52.4	—
44	Cash Dividends Charged.....	42.3	0.2	44.1	0.3	111.8	1.3	32.6	—
45	Stock Dividends Charged.....	0.1	—	2.9	—	6.0	—	0.1	—
46	Capital Expenditures.....	246.8	0.5	252.3	1.4	620.8	146.6	192.2	0.5
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Gas Manufacture and Distribution		Other Public Utilities		PUBLIC UTILITIES		Food Products		Clothing and Dry Goods		Drugs and Toilet Preparations		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
56	8	50	32	198	54	832	319	507	108	173	90	1
5.1	\$ 10.3	\$ 0.3	\$ 0.1	\$ 15.9	\$ 11.0	\$ 10.5	\$ 1.6	\$ 5.5	\$ 0.3	\$ 2.8	\$ 0.5	2
2.7	—	—	—	17.3	—	3.7	0.2	2.2	1.3	1.0	—	3
1.4	0.9	0.1	0.1	35.9	1.1	15.5	3.3	2.3	1.5	0.7	—	4
16.9	5.7	0.7	0.3	50.1	7.0	87.9	11.7	43.3	6.1	15.3	3.3	5
17.9	4.8	0.3	0.1	31.3	28.2	127.5	17.2	45.7	8.3	17.6	2.1	6
30.1	—	0.1	0.2	187.3	0.6	6.1	0.7	2.2	0.4	0.5	—	7
220.8	67.9	9.5	4.1	1,618.5	86.6	91.7	17.5	14.6	3.6	9.4	0.4	8
13.4	3.5	0.2	—	252.6	6.3	31.1	1.9	7.9	3.3	3.7	0.9	9
5.8	5.5	0.6	0.2	28.9	5.8	10.6	3.5	2.5	1.7	3.4	0.3	10
314.0	98.7	11.7	5.1	2,237.7	146.6	384.7	57.8	126.1	26.3	54.5	7.4	11
5.9	6.3	0.6	0.2	11.3	6.6	43.9	10.2	16.8	7.4	3.7	0.8	12
10.3	7.8	0.7	0.2	38.9	8.6	68.7	13.2	21.8	2.8	15.0	1.5	13
3.9	—	0.2	—	21.5	—	5.8	0.1	1.3	0.1	1.1	—	14
20.2	4.5	0.9	0.7	106.4	39.0	41.6	5.1	13.9	2.2	3.6	2.5	15
1.6	—	0.1	0.1	15.5	0.6	2.8	1.6	1.1	0.2	0.4	—	16
83.6	49.6	1.3	2.0	816.3	54.9	7.5	3.1	1.3	—	0.6	—	17
62.5	14.8	4.8	1.5	418.8	18.4	40.7	5.1	6.4	1.4	3.8	0.2	18
76.6	6.9	1.4	0.7	604.8	9.6	61.3	18.6	28.4	9.4	10.9	1.0	19
51.8	11.1	1.8	0.2	207.1	12.0	112.9	6.1	35.3	4.9	15.5	1.6	20
2.3	2.3	—	0.4	3.0	3.0	0.5	5.2	0.1	2.1	0.1	0.1	21
88.5	9.5	5.7	0.8	351.3	14.4	1,633.1	158.9	245.1	36.6	156.6	17.4	22
0.2	—	—	—	0.3	—	0.5	0.2	0.7	0.1	0.1	—	23
0.1	—	—	—	4.1	—	0.2	—	—	—	—	—	24
—	—	—	—	—	—	—	—	—	—	—	—	25
—	—	—	—	—	—	—	—	—	—	—	—	26
0.1	—	—	—	9.7	—	0.6	—	0.2	0.1	0.3	—	27
2.2	0.3	—	—	9.8	0.4	6.9	0.9	1.2	0.2	0.8	—	28
91.0	9.9	5.7	0.8	375.4	14.8	1,641.3	160.1	247.2	37.0	157.9	17.5	29
27.3	1.3	1.0	0.2	68.2	3.3	1,457.0	142.9	201.1	31.3	124.6	12.7	30
0.2	0.1	—	—	0.7	0.1	3.8	0.5	1.8	0.2	0.6	0.2	31
3.2	1.0	0.1	—	28.9	1.3	0.2	—	0.1	—	—	—	32
—	—	—	—	0.4	—	0.1	0.1	—	—	—	—	33
0.7	1.2	—	—	1.8	1.7	3.6	0.5	1.4	0.5	0.4	—	34
8.5	0.7	0.6	0.5	76.2	1.8	7.1	0.5	1.1	0.1	0.7	0.1	35
0.5	—	—	—	0.5	—	0.1	0.1	—	—	—	—	36
0.1	—	—	—	0.3	—	0.4	—	0.2	—	0.1	—	37
0.7	0.1	—	—	2.0	0.2	0.9	0.1	0.1	—	0.3	—	38
—	—	—	—	0.2	—	0.3	—	—	—	—	—	39
37.9	7.0	3.5	0.6	121.0	8.6	142.6	17.6	35.0	5.6	25.7	5.3	40
79.2	11.4	5.2	1.3	300.2	16.8	1,615.9	162.2	240.7	37.8	152.4	18.3	41
0.1	0.4	—	0.2	10.4	0.2	0.8	—	0.2	0.1	0.3	—	42
11.8	1.9	0.5	0.3	64.7	2.2	24.6	2.2	6.3	0.9	5.2	0.8	43
3.9	—	0.1	—	36.6	—	3.3	0.1	0.9	0.2	0.9	—	44
—	—	—	—	0.1	—	0.9	—	—	—	—	—	45
29.5	55.1	1.0	0.2	222.7	55.8	11.9	2.2	1.5	0.4	0.9	—	46
—	—	—	—	—	—	—	0.1	—	—	—	—	47



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:  Wholesale Trade—(Concluded)	Electrical and Farm Machinery		Farm Products n.e.c.		Fuel, Gasoline and Other Petroleum Products		Hardware, Plumbing and Heating Equipment	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	388	129	201	51	246	47	513	147
	<b>Assets</b>								
2	Cash.....	\$ 7.9	\$ 1.1	\$ 2.4	\$ 0.5	\$ 21.4	\$ 3.0	\$ 9.2	\$ 0.8
3	Government Securities.....	0.3	0.3	0.6	—	1.9	0.1	0.5	—
4	Other Securities.....	2.8	1.2	2.5	10.1	34.3	0.2	4.2	0.4
5	Receivables.....	67.6	4.9	23.7	8.2	105.0	5.2	79.1	6.3
6	Inventories.....	56.7	5.7	69.1	29.8	109.5	2.3	106.1	6.4
7	Land.....	1.7	0.2	0.9	0.1	21.6	4.0	5.8	0.6
8	Buildings and Equipment.....	18.2	2.5	14.4	5.3	351.3	19.4	48.9	3.5
9	Investment in Affiliated Companies.....	7.9	1.7	2.5	2.0	46.8	0.5	18.2	3.5
10	Other Assets.....	3.4	0.5	2.6	0.5	10.4	1.2	6.2	1.5
11	Total Assets (or Liabilities).....	166.6	18.0	118.6	56.4	702.2	35.9	278.2	22.9
	<b>Liabilities</b>								
12	Bank Loans.....	12.5	2.0	55.6	30.8	40.4	7.9	26.7	2.5
13	Payables.....	33.3	3.4	9.4	8.6	74.8	3.3	40.8	2.9
14	Tax Liabilities.....	4.9	0.3	1.3	—	18.5	—	5.1	0.9
15	Other Liabilities.....	41.3	5.2	10.2	4.1	60.0	14.3	13.6	7.4
16	Mortgage Debt.....	1.1	0.1	0.1	0.5	5.8	0.1	3.0	1.2
17	Other Funded Debt.....	0.6	0.4	2.6	—	50.7	0.3	17.7	0.2
18	Depreciation and Depletion Reserves.....	7.9	0.9	7.3	2.3	165.1	5.0	19.5	0.8
19	Capital Stock.....	20.0	3.2	9.1	4.2	136.9	2.5	49.6	4.9
20	Surplus.....	46.1	3.7	23.3	9.3	150.8	2.9	103.8	3.3
21	Less <i>Deficit</i> .....	1.1	1.1	0.3	3.5	0.9	0.4	1.6	1.3
	<b>Revenues</b>								
22	Sales.....	402.0	31.4	154.6	141.1	743.8	39.2	546.8	46.2
23	Rents Received.....	0.1	—	—	—	5.6	0.2	0.7	0.1
24	Bond Interest Received.....	0.1	—	—	—	0.1	—	—	—
25	Mortgage Interest Received.....	—	—	—	—	0.4	—	—	—
26	Foreign Dividends Received.....	—	—	—	—	—	—	—	—
27	Canadian Dividends Received.....	—	—	0.2	2.4	2.9	—	0.2	—
28	Other Revenues.....	1.8	0.6	2.7	1.0	7.5	0.3	1.9	0.2
29	Total Revenues.....	404.0	32.0	157.5	144.5	760.3	39.7	549.6	46.4
	<b>Expenses</b>								
30	Cost of Sales.....	323.3	26.0	130.3	137.1	547.3	32.4	435.5	40.2
31	Rents Paid.....	2.0	0.3	0.5	0.1	6.1	0.2	2.1	0.3
32	Bond Interest Paid.....	—	—	0.1	—	2.1	—	0.5	—
33	Mortgage Interest Paid.....	—	—	—	—	0.2	—	0.1	—
34	Other Interest Paid.....	1.1	0.1	1.4	1.6	3.8	0.7	2.2	0.2
35	Capital Cost Allowance.....	2.0	0.1	1.2	0.6	24.9	1.0	3.3	0.1
36	Depletion Charged.....	0.2	—	—	—	0.4	—	—	—
37	Charitable Donations.....	0.1	—	—	—	0.4	—	0.3	—
38	Pension Contributions.....	0.4	—	0.1	—	0.6	—	0.9	—
39	Group Insurance Contributions.....	0.1	—	—	—	0.3	—	0.3	—
40	Other Expenses.....	56.7	6.5	18.6	4.1	138.3	5.5	83.1	6.9
41	Total Expenses.....	386.0	33.0	152.3	143.6	724.4	39.9	528.4	47.7
42	Adjustments.....	0.2	0.1	0.1	2.2	3.1	—	0.1	—
43	Current Year Profit (Loss).....	17.9	0.8	5.1	1.3	32.8	0.2	21.2	1.4
44	Cash Dividends Charged.....	3.8	—	0.7	0.5	4.2	—	2.6	0.3
45	Stock Dividends Charged.....	—	—	—	0.1	0.5	—	0.6	—
46	Capital Expenditures.....	4.2	0.4	1.5	0.5	39.5	8.9	5.7	0.3
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Lumber and Building Materials		Machinery, Equipment and Supplies, n.e.c.		Motor Vehicles and Accessories		Tobacco and Confectionery		Other Wholesale Trade		WHOLESALE TRADE		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
847	319	918	345	478	108	168	61	3,052	995	8,323	2,719	1
12.6	\$ 0.8	\$ 21.6	\$ 2.9	\$ 5.7	\$ 0.7	\$ 2.9	\$ 0.2	\$ 44.7	\$ 6.5	\$ 147.3	\$ 19.2	2
1.4	0.6	2.7	0.1	2.4	—	0.3	—	7.1	0.4	23.9	3.0	3
15.4	1.6	11.8	5.0	2.0	0.6	0.6	0.1	28.5	4.5	120.6	28.5	4
93.3	16.0	139.2	13.8	48.5	5.8	30.5	2.1	257.8	59.7	991.2	143.1	5
57.1	9.5	164.6	26.2	82.3	10.8	28.8	3.4	244.7	49.4	1,109.8	171.0	6
7.2	1.6	6.1	1.0	3.1	0.5	0.6	0.1	11.0	1.8	66.8	10.8	7
74.0	10.9	73.0	14.4	33.5	7.1	10.9	1.0	131.4	42.7	871.3	128.3	8
14.9	3.3	17.1	5.5	23.0	0.3	2.9	0.4	66.6	14.2	242.8	37.4	9
6.9	1.6	12.7	1.9	5.1	0.7	1.9	0.3	39.7	9.5	105.3	23.3	10
282.8	45.9	448.8	70.9	205.6	26.5	79.5	7.6	831.3	188.8	3,678.9	564.5	11
33.5	9.0	54.6	9.4	12.8	3.5	7.3	2.2	74.9	20.6	382.9	106.3	12
46.7	9.6	88.0	16.9	33.4	6.4	13.5	1.5	170.1	46.2	615.4	116.3	13
6.1	0.1	13.5	0.2	9.6	—	3.6	—	17.5	0.4	88.4	2.1	14
29.2	10.0	64.8	25.5	51.2	7.6	28.0	0.4	164.6	64.4	521.8	148.6	15
2.2	0.2	3.6	0.6	3.8	0.1	0.7	0.4	7.7	1.1	32.3	6.1	16
4.4	0.7	7.5	0.2	2.8	0.4	—	—	11.2	5.6	106.9	11.0	17
38.9	4.0	26.9	5.2	15.0	2.2	5.3	0.4	54.7	10.8	391.7	38.3	18
33.2	9.2	35.6	9.3	19.3	2.4	7.5	2.4	115.8	37.7	527.7	104.8	19
88.8	6.2	155.4	8.9	58.1	4.3	13.6	0.7	217.7	18.7	1,021.3	70.5	20
0.4	3.0	1.2	5.4	0.4	0.4	—	0.4	2.9	16.8	9.4	39.6	21
653.7	108.7	847.2	85.6	792.4	43.7	565.7	35.2	2,268.0	466.6	9,008.9	1,210.8	22
0.2	—	1.5	0.2	0.4	0.1	0.1	0.1	2.0	0.3	11.9	1.4	23
0.1	—	0.1	—	0.1	—	—	—	0.1	—	0.8	0.1	24
0.1	—	—	—	—	—	—	—	—	—	0.6	—	25
—	—	0.2	—	—	—	—	—	0.1	—	0.3	—	26
1.1	—	0.3	0.2	0.4	—	—	—	2.4	0.3	8.6	3.0	27
4.1	0.3	12.9	1.9	2.8	0.4	0.8	0.1	15.6	2.1	59.0	7.9	28
659.2	109.1	862.3	87.9	796.0	44.3	566.6	35.3	2,288.2	469.4	9,090.1	1,223.1	29
539.0	95.0	647.3	69.9	671.5	35.5	495.5	33.1	1,896.0	399.0	7,468.5	1,055.1	30
1.9	0.4	3.8	0.7	3.2	0.5	0.8	0.2	10.1	3.1	36.7	6.7	31
0.1	—	0.2	—	0.1	—	—	—	0.2	0.1	3.5	0.1	32
0.1	—	0.1	—	0.1	—	—	—	0.2	—	1.2	0.2	33
2.3	0.7	3.9	1.4	1.3	0.2	0.4	0.1	7.9	2.2	29.7	8.1	34
8.0	1.3	7.8	1.2	2.6	0.5	1.2	—	12.9	3.3	72.8	9.0	35
0.1	—	—	—	—	—	—	—	—	—	0.9	0.1	36
0.2	—	0.4	—	0.2	—	—	—	0.8	—	3.1	0.1	37
0.4	—	1.2	—	0.7	—	0.1	—	1.8	0.3	7.5	0.5	38
0.2	0.1	0.4	—	0.3	0.1	—	—	0.5	0.1	2.5	0.3	39
81.7	13.7	145.4	21.4	93.5	8.4	61.8	2.2	287.9	71.3	1,170.3	168.6	40
334.0	111.2	810.5	94.7	773.5	45.2	560.0	35.6	2,218.5	479.4	8,796.6	1,248.8	41
0.4	0.2	0.1	0.3	0.2	—	0.1	—	1.3	—	6.4	2.5	42
24.8	2.0	51.9	7.2	22.3	1.0	6.6	0.3	68.4	10.0	287.1	28.1	43
3.3	—	5.5	0.1	6.8	0.1	3.8	—	9.0	0.1	44.8	1.4	44
0.5	—	0.2	—	0.6	—	—	—	0.8	—	4.1	0.1	45
11.1	1.1	17.6	3.2	4.0	3.5	3.1	0.1	22.9	12.5	124.0	33.1	46
—	—	—	—	—	—	—	—	—	—	—	0.1	47



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:	Dairy Products		Other Food Products		Department and Variety Stores		Other General Merchandise Stores	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
	Retail Trade								
1	Number of Companies.....	240	103	484	284	251	66	276	144
	<b>Assets</b>								
2	Cash.....	\$ 3.3	\$ 0.3	\$ 24.5	\$ 0.3	\$ 28.9	\$ 1.8	\$ 2.0	\$ 0.3
3	Government Securities.....	0.5	—	0.2	0.1	6.4	—	0.4	0.1
4	Other Securities.....	2.8	0.2	17.9	0.5	24.9	0.1	1.1	0.9
5	Receivables.....	8.2	1.4	19.3	4.5	129.3	2.1	11.1	1.9
6	Inventories.....	7.1	0.9	67.4	6.8	246.2	6.9	18.9	4.1
7	Land.....	2.8	0.7	31.8	0.4	23.9	0.8	1.0	0.2
8	Buildings and Equipment.....	70.6	12.9	139.4	18.0	260.1	6.8	10.0	3.4
9	Investment in Affiliated Companies.....	4.0	0.7	99.9	0.8	147.3	1.3	2.4	—
10	Other Assets.....	4.6	2.2	5.6	1.5	22.1	0.5	1.4	0.4
11	Total Assets (or Liabilities).....	103.9	19.2	406.1	32.8	889.0	20.4	48.4	11.3
	<b>Liabilities</b>								
12	Bank Loans.....	3.3	0.6	7.0	5.7	23.3	1.7	4.8	1.2
13	Payables.....	12.5	2.8	53.3	7.8	106.7	2.7	8.8	2.3
14	Tax Liabilities.....	1.2	—	12.7	—	23.4	0.2	0.3	—
15	Other Liabilities.....	5.4	1.6	26.9	4.9	160.2	1.1	5.2	0.5
16	Mortgage Debt.....	2.2	1.2	2.9	2.4	5.1	0.7	0.5	0.1
17	Other Funded Debt.....	5.1	2.7	70.4	2.5	41.8	0.5	1.7	—
18	Depreciation and Depletion Reserves.....	39.3	5.4	50.9	5.0	91.7	3.2	4.2	1.1
19	Capital Stock.....	14.2	4.8	74.5	7.5	179.4	7.2	11.9	4.4
20	Surplus.....	21.4	0.6	107.9	1.4	257.8	3.2	11.1	2.1
21	Less Deficit.....	0.7	0.6	0.4	4.4	0.3	—	—	0.5
	<b>Revenues</b>								
22	Sales.....	222.7	33.9	1,294.0	129.8	1,613.2	23.2	99.9	18.7
23	Rents Received.....	0.1	—	4.5	0.2	2.8	—	0.1	—
24	Bond Interest Received.....	—	—	—	—	0.2	—	—	—
25	Mortgage Interest Received.....	—	—	—	—	—	—	—	—
26	Foreign Dividends Received.....	—	—	1.4	—	—	—	—	—
27	Canadian Dividends Received.....	0.2	—	0.2	—	3.0	0.1	0.1	—
28	Other Revenues.....	0.4	0.2	4.5	0.7	18.0	0.1	0.7	—
29	Total Revenues.....	223.5	34.1	1,304.6	130.6	1,637.2	23.4	100.8	18.8
	<b>Expenses</b>								
30	Cost of Sales.....	140.8	19.1	1,053.9	105.5	1,092.3	16.4	79.3	15.8
31	Rents Paid.....	0.8	—	12.1	1.5	27.0	0.5	0.5	0.1
32	Bond Interest Paid.....	0.2	0.1	2.9	—	1.7	—	—	—
33	Mortgage Interest Paid.....	0.1	0.1	0.1	0.1	0.2	—	—	—
34	Other Interest Paid.....	0.3	0.1	0.9	0.8	7.2	0.2	0.4	0.1
35	Capital Cost Allowance.....	5.7	1.0	14.2	1.8	15.7	0.3	1.0	0.2
36	Depletion Charged.....	—	—	—	—	—	—	—	—
37	Charitable Donations.....	0.1	—	0.4	—	1.3	—	—	—
38	Pension Contributions.....	0.2	—	1.4	0.1	7.0	—	0.1	—
39	Group Insurance Contributions.....	0.3	—	0.5	—	0.2	—	—	—
40	Other Expenses.....	69.9	14.2	176.8	23.9	415.5	6.4	17.3	3.1
41	Total Expenses.....	218.4	34.5	1,263.3	133.8	1,568.2	23.8	98.7	19.3
42	Adjustments.....	0.1	—	0.6	0.1	3.7	—	—	—
43	Current Year Profit (Loss).....	5.1	0.5	40.7	3.2	65.3	0.5	2.0	0.5
44	Cash Dividends Charged.....	0.7	0.2	6.0	—	8.9	0.2	0.4	0.2
45	Stock Dividends Charged.....	0.1	—	—	—	—	—	1.0	—
46	Capital Expenditures.....	7.3	2.4	34.1	2.7	25.9	0.3	1.1	0.6
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—





**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Divisions:	Furniture and House Furnishings		Drugs and Drug Sundries		Fuel and Ice		Jewellery	
	Retail Trade—(Concluded) Finance, Insurance and Real Estate	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	960	359	552	61	294	131	248	60
	<b>Assets</b>								
2	Cash.....	\$ 5.9	\$ 0.6	\$ 3.5	\$ 0.8	\$ 4.3	\$ 0.4	\$ 1.3	\$ 0.2
3	Government Securities.....	0.4	—	0.1	—	0.9	0.2	0.1	0.2
4	Other Securities.....	4.7	0.2	1.7	—	4.4	0.1	0.3	0.9
5	Receivables.....	95.1	12.3	1.8	0.1	24.3	2.7	16.1	1.3
6	Inventories.....	48.8	10.6	18.6	1.0	13.0	0.4	16.4	2.9
7	Land.....	3.1	1.3	1.0	—	1.5	0.1	2.3	0.2
8	Buildings and Equipment.....	29.7	7.2	15.0	0.4	24.5	3.8	11.7	0.8
9	Investment in Affiliated Companies.....	12.9	0.3	2.3	—	2.0	0.1	1.2	—
10	Other Assets.....	8.0	2.4	3.4	0.1	2.5	1.0	1.4	0.4
11	Total Assets (or Liabilities).....	208.7	35.0	47.4	2.4	77.2	8.6	50.7	6.9
	<b>Liabilities</b>								
12	Bank Loans.....	28.9	5.8	1.0	0.3	6.3	1.2	7.2	0.2
13	Payables.....	32.6	8.5	8.1	0.4	15.5	1.7	9.3	1.4
14	Tax Liabilities.....	4.5	0.5	0.9	—	1.2	—	1.0	—
15	Other Liabilities.....	33.7	5.6	5.2	0.5	6.0	0.7	6.1	0.1
16	Mortgage Debt.....	2.0	0.6	0.3	—	0.3	—	0.5	—
17	Other Funded Debt.....	6.8	0.3	1.2	—	1.3	0.1	2.1	—
18	Depreciation and Depletion Reserves.....	10.4	2.4	7.0	0.1	14.4	2.1	6.2	0.5
19	Capital Stock.....	38.2	7.2	9.9	1.4	10.6	1.8	7.2	2.1
20	Surplus.....	52.1	6.8	14.0	—	21.7	1.3	11.2	2.6
21	Less Deficit.....	0.6	2.6	0.2	0.3	—	0.2	0.1	0.1
	<b>Revenues</b>								
22	Sales.....	311.9	68.2	96.3	2.6	165.9	24.5	68.1	7.6
23	Rents Received.....	0.6	0.2	0.2	—	0.2	—	0.6	—
24	Bond Interest Received.....	—	—	—	—	—	—	—	—
25	Mortgage Interest Received.....	—	—	—	—	0.1	—	—	—
26	Foreign Dividends Received.....	—	—	—	—	—	—	—	—
27	Canadian Dividends Received.....	0.1	—	—	—	—	—	—	—
28	Other Revenues.....	7.4	1.2	1.1	—	1.1	0.3	0.3	0.1
29	Total Revenues.....	320.0	69.6	97.6	2.6	167.3	24.8	69.0	7.8
	<b>Expenses</b>								
30	Cost of Sales.....	193.8	49.9	63.4	1.8	130.2	20.5	38.4	4.3
31	Rents Paid.....	6.3	1.4	3.3	0.1	0.5	0.1	1.9	0.3
32	Bond Interest Paid.....	0.1	—	—	—	—	—	0.1	—
33	Mortgage Interest Paid.....	0.2	—	—	—	—	—	—	—
34	Other Interest Paid.....	2.5	0.4	0.2	—	0.5	—	0.9	—
35	Capital Cost Allowance.....	3.1	0.3	1.4	—	2.2	0.5	0.8	0.1
36	Depletion Charged.....	—	—	—	—	0.1	—	—	—
37	Charitable Donations.....	0.2	—	—	—	0.1	—	0.1	—
38	Pension Contributions.....	0.1	0.1	0.2	—	0.1	—	0.1	—
39	Group Insurance Contributions.....	0.1	—	—	—	0.1	—	—	—
40	Other Expenses.....	99.3	20.4	24.2	1.0	28.8	4.0	22.1	3.5
41	Total Expenses.....	305.6	72.7	92.7	3.0	162.4	25.1	64.4	8.3
42	Adjustments.....	1.4	—	—	—	—	—	—	—
43	Current Year Profit (Loss).....	13.0	3.0	4.9	0.4	4.9	0.2	4.7	0.5
44	Cash Dividends Charged.....	1.0	—	0.8	—	0.3	—	0.8	—
45	Stock Dividends Charged.....	0.4	—	0.2	—	—	—	—	—
46	Capital Expenditures.....	4.1	0.5	2.2	0.1	3.3	0.6	1.2	0.2
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

Other Retail Trade		RETAIL TRADE		Trust and Mortgage Companies		Investment and Holding Companies		Non-Resident Owned Investment Corporations		Stock, Bond and Commodity Dealers		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
1,149	376	9,121	3,521	513	67	1,046	584	204	15	310	184	1
11.9	\$ 1.3	\$ 130.2	\$ 11.4	\$ 67.8	\$ 0.8	\$ 210.0	\$ 22.0	\$ 22.2	\$ 2.2	\$ 18.8	\$ 2.8	2
0.8	0.7	16.9	2.6	219.6	—	207.4	11.4	22.2	—	118.7	6.2	3
5.3	1.0	86.9	9.8	958.8	9.2	1,054.8	195.6	309.9	19.5	225.2	36.1	4
34.1	8.7	546.1	82.6	40.2	1.2	93.6	56.3	8.6	0.1	226.6	27.1	5
52.3	8.5	900.4	173.6	0.6	0.6	2.7	6.2	4.4	—	0.8	1.3	6
2.9	1.2	100.2	16.0	6.1	0.5	28.7	36.0	0.4	—	0.7	0.2	7
48.2	10.4	845.5	136.3	26.9	1.0	58.9	85.3	1.5	0.1	5.8	1.6	8
15.0	0.1	312.5	6.9	9.3	0.5	1,935.7	749.7	113.0	18.4	9.2	2.4	9
11.0	2.0	103.7	25.5	10.3	2.8	25.0	19.5	4.3	2.5	8.3	3.1	10
181.5	34.0	3,042.4	464.7	1,339.6	16.7	3,616.9	1,181.9	486.6	42.8	614.1	80.7	11
13.3	2.0	235.7	82.1	17.1	0.5	44.3	23.8	7.4	2.9	247.9	21.9	12
29.4	6.3	454.1	101.4	345.6	0.1	73.8	56.4	9.4	0.5	271.8	31.3	13
3.6	0.1	66.3	1.5	4.4	—	7.2	0.4	1.3	0.4	7.0	1.1	14
25.5	10.1	395.4	65.8	23.9	13.0	456.4	84.6	50.5	9.9	15.9	8.9	15
1.2	0.6	33.2	16.0	1.2	0.8	4.5	34.1	0.1	—	0.1	—	16
2.6	0.2	151.5	12.9	723.6	6.7	277.2	130.5	32.5	6.7	2.7	10.2	17
19.3	4.7	343.3	51.6	4.6	0.1	10.0	7.3	0.4	—	2.5	0.8	18
37.5	8.0	540.4	95.5	91.0	2.3	1,195.5	700.1	125.7	15.0	29.0	7.2	19
49.4	4.7	830.4	60.4	128.3	0.8	1,554.5	192.5	260.6	7.5	37.5	7.6	20
0.5	2.7	7.9	22.5	0.2	7.7	6.5	47.7	1.4	—	0.3	8.3	21
341.7	40.6	7,034.1	1,123.6	46.0	0.2	55.2	7.0	2.0	0.1	85.6	48.3	22
0.7	—	13.5	1.3	2.7	0.1	4.0	0.3	—	—	0.1	—	23
—	—	0.6	0.1	12.3	—	8.8	0.7	3.1	—	2.4	0.3	24
—	—	0.2	—	38.6	0.2	5.1	0.1	0.2	—	—	0.4	25
0.1	—	1.4	—	0.3	—	311.5	6.1	3.9	—	—	—	26
0.3	—	4.5	0.1	2.7	—	110.1	52.7	7.4	0.1	0.8	0.3	27
5.2	0.6	69.8	11.8	3.8	0.2	17.7	3.3	0.9	—	4.2	0.5	28
347.9	41.3	7,124.2	1,136.9	106.4	0.6	512.5	70.2	17.5	0.1	93.2	49.9	29
225.2	26.0	5,316.0	917.0	3.5	—	18.6	0.4	—	—	13.9	25.2	30
7.1	0.8	87.4	14.0	2.3	—	0.6	0.2	—	—	1.9	0.5	31
—	—	5.3	0.2	16.0	0.1	8.2	5.2	0.1	—	0.1	0.2	32
0.1	—	1.5	0.9	—	—	0.8	0.3	—	—	—	—	33
2.3	0.2	26.9	6.8	7.0	0.4	15.5	3.5	0.3	—	4.2	2.1	34
4.8	0.4	67.9	8.8	1.7	—	1.8	1.0	0.1	—	0.7	0.2	35
—	—	0.1	0.1	—	—	0.3	0.2	0.3	—	—	—	36
0.1	—	3.1	0.1	0.3	—	0.3	0.4	—	—	0.5	—	37
1.2	—	11.4	0.3	1.3	—	0.3	—	—	—	0.6	0.1	38
0.7	—	3.2	0.4	0.1	—	0.1	—	—	—	0.2	—	39
91.9	15.9	1,367.4	213.3	50.7	0.5	26.0	14.6	3.6	0.2	47.5	31.8	40
333.2	43.3	6,890.3	1,162.1	82.9	1.0	72.4	26.0	4.5	0.2	69.7	60.1	41
—	—	6.6	0.1	2.4	0.3	409.6	52.9	0.8	—	0.5	1.7	42
14.7	2.0	227.3	25.3	21.1	0.1	30.5	8.7	12.2	0.1	23.0	12.0	43
2.6	0.4	29.2	1.1	7.5	—	261.1	30.9	3.4	—	2.4	—	44
0.6	—	3.0	0.2	0.3	—	10.7	0.6	—	—	2.0	—	45
10.2	0.6	123.4	17.1	5.9	0.1	4.2	58.5	0.1	—	1.1	0.3	46
—	—	—	—	—	—	—	1.4	—	—	—	—	47



**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Divisions:  Finance, Insurance and Real Estate—(Concluded) Service	Loan Companies and Other Finance		Insurance Agents		Real Estate Except Rental		Real Estate Rental Operations	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	500	70	809	296	1,389	562	3,080	1,526
	<b>Assets</b>								
2	Cash.....	\$ 54.5	\$ 1.1	\$ 20.0	\$ 2.8	\$ 16.6	\$ 3.4	\$ 22.8	\$ 6.1
3	Government Securities.....	1.3	—	2.6	0.6	2.3	0.2	9.2	6.8
4	Other Securities.....	91.1	0.8	18.8	3.8	39.4	13.1	73.9	31.5
5	Receivables.....	1,841.1	30.9	51.6	8.0	30.0	11.7	27.5	9.2
6	Inventories.....	1.0	0.1	—	—	20.4	8.6	3.1	1.4
7	Land.....	0.4	0.4	0.5	—	72.9	53.3	179.2	115.6
8	Buildings and Equipment.....	22.1	1.9	11.0	1.8	21.9	13.0	872.9	595.4
9	Investment in Affiliated Companies.....	102.8	2.5	5.5	2.0	10.1	3.7	58.3	30.5
10	Other Assets.....	18.1	2.2	17.3	2.7	19.3	7.7	22.1	11.1
11	Total Assets (or Liabilities).....	2,132.4	39.9	127.3	21.7	233.0	114.7	1,269.0	807.7
	<b>Liabilities</b>								
12	Bank Loans.....	442.3	13.5	3.6	1.1	15.6	5.8	35.0	30.7
13	Payables.....	311.1	10.4	53.7	9.8	32.4	13.8	39.5	48.7
14	Tax Liabilities.....	19.1	—	2.5	0.2	4.8	0.7	8.3	1.7
15	Other Liabilities.....	569.6	8.0	12.8	4.7	47.3	28.9	148.1	109.8
16	Mortgage Debt.....	0.5	0.2	0.3	—	42.4	37.4	277.9	252.4
17	Other Funded Debt.....	506.8	1.9	0.8	0.1	27.5	17.5	138.8	153.1
18	Depreciation and Depletion Reserves.....	9.9	0.5	4.8	0.8	6.3	2.0	253.7	89.2
19	Capital Stock.....	151.6	3.9	16.9	6.0	21.6	25.7	194.4	105.1
20	Surplus.....	122.2	2.0	32.1	1.5	36.0	4.9	186.4	42.8
21	Less Deficit.....	0.7	0.5	0.2	2.6	1.0	21.8	13.0	25.8
	<b>Revenues</b>								
22	Sales.....	245.3	3.9	76.9	9.9	123.1	41.7	2.9	1.0
23	Rents Received.....	0.3	0.1	0.3	0.2	2.5	0.8	164.9	64.2
24	Bond Interest Received.....	0.6	—	0.1	—	0.1	—	0.3	0.1
25	Mortgage Interest Received.....	4.7	—	—	—	0.5	0.2	1.1	0.3
26	Foreign Dividends Received.....	—	—	—	—	—	—	0.1	—
27	Canadian Dividends Received.....	0.4	—	0.4	—	0.1	—	2.0	0.2
28	Other Revenues.....	5.7	0.6	1.4	0.4	2.8	1.0	8.2	1.9
29	Total Revenues.....	257.1	4.5	79.2	10.5	129.1	43.7	179.5	67.7
	<b>Expenses</b>								
30	Cost of Sales.....	14.0	—	0.3	—	55.7	21.6	1.7	0.4
31	Rents Paid.....	5.0	0.1	2.2	0.5	1.3	0.5	12.8	3.6
32	Bond Interest Paid.....	12.8	0.1	—	—	0.3	0.2	4.3	4.9
33	Mortgage Interest Paid.....	—	—	—	—	1.7	1.5	13.9	11.5
34	Other Interest Paid.....	55.3	1.1	0.3	—	2.0	1.5	6.3	5.2
35	Capital Cost Allowance.....	2.8	0.1	1.4	0.2	1.5	1.1	32.4	21.0
36	Depletion Charged.....	—	—	—	—	0.1	—	0.3	0.2
37	Charitable Donations.....	0.3	—	0.2	—	0.2	—	0.5	—
38	Pension Contributions.....	1.1	—	0.4	—	0.1	—	0.1	—
39	Group Insurance Contributions.....	0.1	—	0.1	—	0.1	—	—	—
40	Other Expenses.....	91.3	3.7	63.5	10.7	48.2	25.8	70.1	29.3
41	Total Expenses.....	182.8	5.2	68.4	11.5	111.1	52.1	142.5	76.1
42	Adjustments.....	0.5	0.2	0.3	0.1	—	0.3	1.0	0.2
43	Current Year Profit (Loss).....	74.9	0.8	10.5	1.1	18.1	8.7	36.0	8.1
44	Cash Dividends Charged.....	21.0	0.1	2.3	0.1	1.7	0.2	5.5	2.8
45	Stock Dividends Charged.....	—	—	0.1	—	—	—	0.6	—
46	Capital Expenditures.....	4.5	0.8	2.7	0.3	4.7	12.6	75.9	138.4
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

FINANCE, INSURANCE and REAL ESTATE		Community or Public Service		Theatres and Theatrical Services		Other Recreation Services		Advertising		Engineering and Scientific Services		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
7,751	3,304	205	86	369	223	333	225	145	132	213	152	1
432.7	\$ 41.3	\$ 1.6	\$ 0.2	\$ 7.5	\$ 1.8	\$ 5.2	\$ 0.5	\$ 4.5	\$ 0.6	\$ 5.5	\$ 0.7	2
583.4	25.1	0.2	0.1	8.4	0.1	1.0	0.1	0.2	—	1.5	0.1	3
2,772.0	309.5	1.6	0.2	21.3	1.3	10.5	0.9	3.0	0.3	5.9	—	4
2,319.0	144.6	2.0	0.5	5.7	3.9	3.1	0.2	24.1	6.6	16.7	0.3	5
33.1	18.1	0.6	0.1	1.9	1.9	0.5	0.2	1.5	0.4	1.9	1.3	6
288.8	206.0	0.6	0.2	11.2	3.1	4.9	1.1	0.6	—	2.8	—	7
1,021.0	700.0	9.9	5.1	85.4	22.2	49.7	15.5	11.6	2.2	11.9	2.3	8
2,244.0	809.7	0.6	—	16.4	7.9	10.8	0.2	2.3	—	5.9	0.9	9
124.9	51.5	3.2	1.1	6.7	3.3	3.4	0.8	4.3	2.3	1.5	1.7	10
9,818.9	2,305.9	20.3	7.4	164.6	45.6	88.9	19.5	51.9	12.4	53.4	7.2	11
813.2	100.2	0.5	0.3	4.1	4.5	1.2	0.6	2.1	0.7	3.0	0.3	12
1,137.3	171.0	1.7	0.5	6.8	5.1	4.3	1.3	18.0	5.5	6.1	1.1	13
54.7	4.4	0.4	—	2.1	0.2	1.2	—	1.2	—	2.5	—	14
1,324.5	267.7	2.1	0.8	8.4	6.5	7.2	2.5	3.7	1.2	12.5	4.0	15
327.0	324.9	0.4	0.6	5.1	1.2	0.9	2.7	0.1	0.1	1.2	—	16
1,710.0	326.6	1.6	1.4	6.3	5.5	10.9	4.3	0.7	—	1.5	0.1	17
292.3	100.7	4.1	1.0	48.5	10.9	13.7	5.2	6.3	1.1	4.0	0.8	18
1,825.6	865.2	3.8	1.3	27.1	7.1	25.7	4.6	5.8	3.3	5.5	0.8	19
2,357.6	259.8	5.8	1.8	56.3	5.4	24.3	1.5	14.0	1.6	17.5	0.8	20
23.2	114.5	0.3	0.4	0.2	0.7	0.5	3.3	—	1.1	0.2	0.7	21
637.1	112.0	23.9	4.9	81.9	29.6	69.8	6.7	137.6	14.9	73.3	6.1	22
174.8	65.6	0.1	—	2.8	0.5	0.3	0.1	—	0.1	0.3	—	23
27.8	1.2	—	—	0.4	—	—	—	—	—	—	—	24
50.2	1.3	—	—	0.1	—	—	—	—	—	—	—	25
315.9	6.1	—	—	0.1	—	—	—	—	—	—	—	26
124.1	53.3	0.1	—	1.8	0.3	0.7	—	0.1	—	0.1	—	27
44.8	7.8	0.3	—	4.6	0.7	2.2	0.2	1.4	0.1	0.4	0.1	28
1,374.5	247.3	24.3	4.9	91.7	31.1	73.0	7.0	139.1	15.0	74.1	6.1	29
107.7	47.6	3.6	0.4	17.7	2.0	3.5	1.0	89.7	4.4	13.7	0.2	30
26.1	5.4	0.7	0.3	4.3	1.9	4.9	0.4	2.1	0.7	1.4	0.1	31
41.7	10.6	—	—	0.3	0.1	0.5	0.1	—	—	—	—	32
16.5	13.3	—	—	0.2	0.1	0.1	0.1	—	—	0.1	—	33
91.0	13.9	0.1	0.1	0.4	0.4	0.2	0.1	0.1	—	0.3	—	34
42.4	23.6	0.7	0.2	2.9	0.9	2.9	0.5	1.6	0.3	1.2	0.1	35
1.0	0.4	—	—	0.1	—	—	—	—	—	—	—	36
2.3	0.5	—	—	0.1	—	—	—	0.1	—	0.1	—	37
3.9	0.1	0.2	—	0.2	—	—	—	0.4	—	0.3	—	38
0.7	0.1	—	—	—	—	—	—	0.1	—	0.1	—	39
400.9	116.7	16.7	4.2	54.3	26.0	55.1	5.7	39.6	10.0	47.6	6.5	40
734.1	232.3	22.1	5.2	80.5	31.4	67.3	8.0	133.6	15.5	64.7	6.9	41
414.1	54.6	—	—	1.8	0.2	1.2	—	0.3	0.8	0.2	0.1	42
226.3	39.5	2.2	0.2	9.4	0.5	4.5	1.0	5.3	1.2	9.2	0.7	43
304.9	34.2	0.2	—	4.8	0.1	1.1	—	2.1	—	0.7	—	44
13.8	0.7	0.1	—	0.2	—	—	—	0.3	—	0.1	—	45
99.1	210.9	0.8	0.4	2.2	3.9	4.8	1.7	1.3	0.5	2.5	0.4	46
—	1.4	—	—	—	—	—	—	—	—	—	—	47

**TABLE 4—(Cont'd)**  
**Distribution of Fully Tabulated Companies by Industrial Classes**

(All money figures in millions of dollars)

	Industrial Division:  Service—(Concluded)	Other Business Services		Hotels and Lodging Houses		Laundries, Dyeing, Cleaning and Pressing		Restaurants, Cafes and Taverns	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	1,023	333	1,017	504	362	184	838	337
	<b>Assets</b>								
2	Cash.....	\$ 10.2	\$ 1.9	\$ 10.6	\$ 2.0	\$ 2.2	\$ 0.2	\$ 6.1	\$ 0.3
3	Government Securities.....	2.5	0.7	1.9	0.6	0.4	—	0.4	—
4	Other Securities.....	12.2	10.7	14.0	4.7	1.0	0.4	3.4	0.2
5	Receivables.....	26.8	4.2	5.4	2.3	6.6	1.0	11.7	0.9
6	Inventories.....	12.8	0.5	4.0	2.1	1.9	0.5	5.4	0.7
7	Land.....	2.0	1.2	20.0	9.9	1.9	1.7	1.9	1.5
8	Buildings and Equipment.....	89.5	45.6	222.2	77.3	51.4	22.4	69.2	27.5
9	Investment in Affiliated Companies.....	44.1	27.3	7.0	0.4	1.6	0.1	3.1	0.9
10	Other Assets.....	14.8	1.7	15.3	4.1	5.2	1.5	12.2	2.1
11	Total Assets (or Liabilities).....	215.0	93.7	300.3	103.5	72.1	27.8	113.5	34.3
	<b>Liabilities</b>								
12	Bank Loans.....	9.4	22.2	15.7	7.1	2.1	2.6	6.0	2.2
13	Payables.....	20.0	7.9	16.1	8.1	7.3	1.8	15.7	4.6
14	Tax Liabilities.....	4.6	0.1	3.3	0.1	0.8	—	1.8	0.1
15	Other Liabilities.....	41.1	29.7	29.6	16.5	7.6	1.2	18.6	6.0
16	Mortgage Debt.....	2.4	1.2	31.2	21.1	2.0	1.4	5.1	5.1
17	Other Funded Debt.....	7.1	5.7	29.5	7.9	3.0	9.5	2.4	0.6
18	Depreciation and Depletion Reserves.....	41.8	16.7	85.6	22.5	26.8	6.5	29.4	9.1
19	Capital Stock.....	41.9	12.4	42.6	18.7	9.1	5.1	17.0	7.6
20	Surplus.....	50.2	8.0	49.4	6.5	13.6	1.2	18.7	2.2
21	Less Deficit.....	3.4	10.1	2.7	5.0	0.2	1.4	1.3	3.3
	<b>Revenues</b>								
22	Sales.....	181.3	22.2	210.0	53.0	86.0	20.4	226.7	46.4
23	Rents Received.....	0.2	0.3	3.5	0.8	0.3	0.2	0.7	0.2
24	Bond Interest Received.....	0.1	—	—	—	—	—	—	—
25	Mortgage Interest Received.....	—	0.1	0.1	—	—	—	—	—
26	Foreign Dividends Received.....	—	—	—	—	—	—	—	—
27	Canadian Dividends Received.....	1.8	0.2	0.1	—	0.1	—	—	—
28	Other Revenues.....	4.7	0.7	3.6	2.2	0.4	0.1	1.6	0.3
29	Total Revenues.....	188.2	23.5	217.2	56.1	86.8	20.6	229.1	46.9
	<b>Expenses</b>								
30	Cost of Sales.....	35.6	1.8	79.4	25.4	27.5	6.5	115.7	24.0
31	Rents Paid.....	3.3	0.5	4.1	0.9	1.7	0.5	6.5	1.9
32	Bond Interest Paid.....	0.1	0.2	1.1	0.1	0.1	0.4	—	—
33	Mortgage Interest Paid.....	0.1	0.1	1.8	1.0	0.1	—	0.3	0.2
34	Other Interest Paid.....	1.8	0.9	1.7	0.7	0.4	0.2	0.9	0.2
35	Capital Cost Allowance.....	12.1	4.8	12.2	2.8	4.1	1.1	6.0	1.7
36	Depletion Charged.....	—	—	0.1	—	—	—	—	—
37	Charitable Donations.....	0.1	—	0.2	—	0.1	—	0.1	—
38	Pension Contributions.....	0.7	—	0.1	—	—	—	0.2	—
39	Group Insurance Contributions.....	0.2	—	0.1	—	0.1	—	0.1	0.1
40	Other Expenses.....	112.8	15.4	100.1	27.6	48.8	13.2	91.5	19.9
41	Total Expenses.....	166.8	23.7	200.7	58.6	82.8	21.9	221.2	47.9
42	Adjustments.....	1.9	1.6	0.3	—	0.1	—	0.2	—
43	Current Year Profit (Loss).....	19.5	1.8	16.8	2.5	3.9	1.3	8.0	1.1
44	Cash Dividends Charged.....	4.5	0.1	5.0	—	0.4	0.1	1.3	—
45	Stock Dividends Charged.....	0.2	—	—	—	—	—	—	—
46	Capital Expenditures.....	20.7	9.6	18.9	18.7	4.7	10.8	8.6	3.5
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—



TABLE 4—(Concluded)

## Distribution of Fully Tabulated Companies by Industrial Classes

(All money figures in millions of dollars)

Undertaking		Other Personal Service		SERVICE		GRAND TOTAL			
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	All Companies	
168	33	364	83	5,037	2,292	50,982	20,917	71,899	1
2.0	\$ 0.2	\$ 2.9	\$ 0.2	\$ 58.3	\$ 8.6	\$ 1,702.6	\$ 342.5	\$ 2,045.1	2
0.2	0.1	0.4	—	16.9	1.7	1,095.7	87.8	1,183.5	3
1.1	0.1	1.1	1.2	75.1	20.1	3,931.6	790.9	4,722.5	4
4.2	0.4	8.5	3.4	114.7	23.7	6,994.2	998.4	7,992.6	5
0.9	0.1	3.3	2.7	34.7	10.5	7,045.7	1,327.4	8,373.1	6
1.4	0.3	2.5	—	49.7	19.0	1,939.9	1,383.4	3,323.3	7
15.7	2.7	15.4	7.4	631.9	230.3	21,094.4	5,633.3	26,727.7	8
0.1	—	1.9	1.8	93.9	39.6	5,628.6	1,909.7	7,538.3	9
2.1	0.2	15.3	1.3	83.9	20.1	1,044.7	1,182.1	2,226.8	10
27.7	4.0	51.3	18.2	1,159.0	373.6	50,477.6	13,655.5	64,133.1	11
1.0	0.2	1.5	3.3	46.7	44.1	2,666.1	840.4	3,506.5	12
1.9	0.4	5.7	2.9	103.7	39.3	4,465.3	1,064.9	5,530.2	13
0.4	—	1.0	—	19.4	0.6	929.0	40.3	969.3	14
2.7	0.8	19.5	1.8	153.1	70.9	5,226.5	1,825.6	7,052.1	15
2.1	0.4	0.5	—	51.1	33.7	662.8	468.2	1,131.0	16
0.6	0.1	0.2	2.0	63.7	37.1	5,487.1	2,338.6	7,826.0	17
6.7	0.9	6.6	2.2	273.4	76.8	9,378.1	1,887.2	11,265.3	18
4.6	0.9	6.1	2.8	189.3	64.7	8,736.3	4,231.9	12,968.2	19
7.7	0.4	10.7	3.4	268.2	32.7	13,056.3	1,699.1	14,755.4	20
0.1	0.1	0.5	0.3	9.5	26.4	129.9	740.6	870.5	21
19.9	2.0	44.2	10.4	1,154.4	216.5	44,364.6	6,783.3	51,147.9	22
0.1	—	0.1	—	8.5	2.1	244.7	79.3	324.0	23
—	—	—	—	0.7	—	56.8	6.8	63.6	24
—	—	—	—	0.3	0.2	52.6	2.1	54.7	25
—	—	—	—	0.2	—	321.1	16.5	337.6	26
—	—	0.1	—	4.8	0.6	286.8	81.5	368.3	27
0.2	—	0.5	0.1	19.9	4.4	489.6	108.6	598.2	28
20.3	2.0	44.9	10.5	1,188.7	223.8	45,816.2	7,078.0	52,894.2	29
6.0	0.6	13.5	3.9	405.8	70.1	29,849.7	4,375.0	34,224.7	30
0.4	0.1	1.2	0.4	30.6	7.8	285.9	59.7	345.6	31
—	—	—	—	2.2	0.9	178.1	68.8	246.9	32
0.1	—	—	—	2.8	1.6	30.8	20.0	50.8	33
0.1	—	0.1	0.3	6.1	2.9	256.1	81.5	337.6	34
1.2	0.2	1.8	1.0	46.6	13.4	1,405.3	346.6	1,751.9	35
—	—	—	—	0.2	—	113.2	26.3	139.5	36
—	—	—	—	0.8	—	32.4	2.5	34.9	37
0.1	—	—	—	2.2	0.1	161.4	7.5	168.9	38
—	—	0.1	—	0.8	0.2	28.2	4.0	32.2	39
9.9	1.2	23.1	5.6	599.4	135.3	9,898.8	2,253.5	12,152.3	40
17.8	2.1	39.9	11.2	1,097.4	232.4	42,240.0	7,245.4	49,485.4	41
—	—	0.5	0.1	5.5	2.6	599.9	153.2	753.1	42
2.5	0.1	4.5	0.7	85.8	11.2	2,976.2	320.6	2,655.6	43
0.2	—	0.2	0.1	20.4	0.4	1,120.8	112.4	1,233.2	44
—	—	—	—	1.0	—	36.1	5.8	41.9	45
1.9	0.3	3.4	1.9	69.9	51.7	2,644.6	1,371.7	4,016.3	46
—	—	—	—	—	—	18.2	73.6	91.6	47

TABLE 5

## Distribution of Fully Tabulated Companies by Size of Total Assets

(All money figures in millions of dollars)

		Under \$50,000		\$50,000 under \$100,000		\$100,000 under \$250,000		\$250,000 under \$500,000	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	11,958	7,949	10,862	4,030	13,322	4,325	7,275	2,298
	<b>Assets</b>								
2	Cash.....	\$ 35.3	\$ 10.8	\$ 56.4	\$ 10.3	\$ 120.1	\$ 22.6	\$ 120.3	\$ 21.5
3	Government Securities.....	2.0	0.9	7.9	1.3	15.9	3.4	25.8	3.6
4	Other Securities.....	12.8	7.2	41.8	12.3	110.4	41.3	138.7	60.3
5	Receivables.....	72.2	30.5	169.1	45.9	457.1	100.8	562.3	116.5
6	Inventories.....	60.1	31.6	157.8	54.7	428.6	116.3	495.6	148.1
7	Land.....	9.8	4.1	27.4	11.2	87.2	46.9	102.8	89.2
8	Buildings and Equipment.....	101.5	71.6	244.3	123.1	707.1	299.2	928.2	302.8
9	Investment in Affiliated Companies.....	7.9	2.3	13.0	6.5	50.5	16.1	85.2	29.0
10	Other Assets.....	32.8	21.2	67.2	25.0	133.6	43.4	117.9	50.9
11	Total Assets (or Liabilities).....	334.4	180.2	785.0	290.4	2,110.5	690.0	2,576.8	822.0
	<b>Liabilities</b>								
12	Bank Loans.....	19.3	20.6	52.4	29.6	189.4	83.5	269.1	107.7
13	Payables.....	66.3	51.6	137.0	63.5	366.3	118.6	392.7	151.7
14	Tax Liabilities.....	7.5	1.5	14.1	1.6	33.1	2.0	37.3	3.6
15	Other Liabilities.....	50.1	47.7	117.1	63.5	240.6	114.1	284.7	164.9
16	Mortgage Debt.....	6.9	6.0	23.1	19.2	99.8	57.8	130.3	89.3
17	Other Funded Debt.....	3.6	4.5	12.6	5.9	36.4	25.7	48.8	65.1
18	Depreciation and Depletion Reserves.....	37.9	21.5	91.4	38.3	279.2	104.5	396.5	100.6
19	Capital Stock.....	80.5	84.5	163.4	102.6	392.2	194.8	389.9	194.4
20	Surplus.....	76.2	13.1	182.7	29.3	505.7	72.2	642.2	66.3
21	Less Deficit.....	13.9	70.7	8.7	63.2	32.1	83.3	14.6	120.9
	<b>Revenues</b>								
22	Sales.....	742.2	501.5	1,500.6	403.1	3,640.3	850.3	4,333.8	863.9
23	Rents Received.....	9.1	4.6	8.4	3.3	35.5	10.7	44.4	11.1
24	Bond Interest Received.....	0.1	—	0.2	—	0.8	0.1	1.4	0.2
25	Mortgage Interest Received.....	0.4	0.1	0.9	0.1	2.5	0.4	1.2	0.3
26	Foreign Dividends Received.....	—	—	—	—	0.2	—	0.8	—
27	Canadian Dividends Received.....	1.2	0.1	0.3	0.4	2.9	3.9	3.1	1.7
28	Other Revenues.....	7.0	3.5	12.6	3.1	30.2	8.6	39.2	9.2
29	Total Revenues.....	760.1	509.9	1,523.0	410.0	3,712.4	874.0	4,423.8	886.6
	<b>Expenses</b>								
30	Cost of Sales.....	449.4	350.3	995.7	274.6	2,552.7	641.5	3,165.0	659.9
31	Rents Paid.....	16.8	11.1	22.8	7.4	43.6	8.8	38.9	6.1
32	Bond Interest Paid.....	—	—	0.1	0.1	0.4	0.3	0.9	0.1
33	Mortgage Interest Paid.....	0.6	0.4	1.0	0.8	4.6	2.5	6.6	3.1
34	Other Interest Paid.....	2.4	2.2	5.8	3.2	18.6	7.2	22.9	9.1
35	Capital Cost Allowance.....	13.6	6.9	26.8	9.9	67.8	21.4	79.1	18.1
36	Depletion Charged.....	0.2	0.1	0.1	0.1	0.9	—	0.5	0.1
37	Charitable Donations.....	0.2	—	0.2	—	1.4	0.1	2.2	0.1
38	Pension Contributions.....	0.2	0.1	0.6	—	2.0	0.2	3.3	0.1
39	Group Insurance Contributions.....	0.1	0.1	0.6	0.2	2.0	0.4	3.0	0.1
40	Other Expenses.....	230.9	164.9	395.1	135.0	851.3	227.1	933.6	241.1
41	Total Expenses.....	714.3	536.0	1,448.9	431.4	3,545.3	909.7	4,255.9	942.1
42	Adjustments.....	0.2	0.1	0.2	0.7	0.4	—	2.2	1.1
43	Current Year Profit (Loss).....	45.5	26.1	74.3	22.1	166.7	35.7	165.7	55.5
44	Cash Dividends Charged.....	5.4	0.7	6.3	1.6	14.6	1.5	14.5	2.1
45	Stock Dividends Charged.....	0.3	—	0.5	—	1.4	0.2	5.1	0.1
46	Capital Expenditures.....	20.9	17.0	43.5	22.9	117.5	53.9	131.5	75.1
47	Write-off Mine and Oil Development.....	—	1.2	—	0.2	—	0.4	0.3	0.1



TABLE 5—(Concluded)

## Distribution of Fully Tabulated Companies by Size of Total Assets

(All money figures in millions of dollars)

\$500,000 under \$1,000,000		\$1,000,000 under \$5,000,000		\$5,000,000 under \$10,000,000		\$10,000,000 under \$25,000,000		\$25,000,000 under \$100,000,000		\$100,000,000 and over		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
3,391	949	3,094	1,026	505	149	298	122	210	58	67	11	1
\$ 109.3	\$ 19.3	\$ 274.9	\$ 52.0	\$ 124.7	\$ 24.1	\$ 180.4	\$ 39.5	\$ 256.3	\$ 70.5	\$ 425.1	\$ 72.0	2
23.6	4.0	88.4	15.5	60.1	6.0	139.4	26.9	362.6	13.0	370.1	13.3	3
162.5	55.8	590.0	200.5	316.4	76.7	443.0	149.4	1,353.9	121.7	762.1	65.6	4
500.9	79.3	1,177.0	207.6	516.1	84.0	653.3	103.6	1,030.1	129.2	1,855.9	100.9	5
467.1	100.1	1,129.4	217.6	587.3	98.6	811.4	139.7	1,477.7	169.0	1,430.7	251.6	6
85.8	60.1	203.8	253.3	99.8	113.5	156.1	243.9	397.0	338.9	770.3	222.3	7
834.4	248.9	2,300.9	717.2	1,303.7	443.7	1,745.8	694.0	3,946.1	1,101.5	8,982.6	1,631.4	8
106.5	46.9	442.9	234.6	393.9	96.8	524.7	293.4	1,054.3	706.9	2,949.5	476.7	9
91.2	50.8	161.6	202.3	81.3	82.8	94.9	139.7	103.2	402.4	160.9	163.5	10
2,381.4	665.2	6,368.8	2,100.6	3,483.3	1,026.4	4,749.1	1,830.0	9,981.2	3,053.0	17,707.2	2,997.4	11
232.1	75.5	487.2	174.7	215.9	83.3	302.8	155.8	523.4	102.2	374.6	7.4	12
348.2	79.1	683.9	167.4	281.9	80.1	353.7	96.7	864.8	145.7	970.6	110.3	13
48.4	1.5	143.2	5.4	74.6	1.5	109.7	7.1	188.9	4.7	272.2	11.4	14
245.2	105.9	727.3	304.0	348.2	178.0	561.0	180.4	1,234.4	367.9	1,418.1	299.2	15
113.7	55.8	187.2	120.1	36.2	48.9	31.6	17.3	29.2	53.9	4.7	—	16
68.4	34.7	261.6	143.6	244.4	95.5	430.4	366.6	1,276.7	688.5	3,104.3	908.6	17
379.1	81.0	1,117.5	263.1	673.0	177.0	840.4	190.6	1,858.4	312.3	3,704.9	598.5	18
334.0	214.6	921.6	758.7	599.7	269.0	796.4	1,684.2	1,632.8	1,040.5	3,425.9	688.6	19
631.5	73.3	1,863.7	278.6	1,016.7	129.0	1,329.1	270.3	2,376.6	389.4	4,431.9	377.5	20
19.2	56.2	24.5	115.1	7.1	36.0	6.0	139.0	3.9	52.1	—	4.2	21
3,657.0	601.7	7,905.4	1,121.2	3,354.8	491.9	4,685.5	453.6	6,738.1	558.2	7,806.8	937.7	22
32.7	8.3	52.5	15.9	12.4	7.2	11.3	8.9	19.5	8.7	18.9	0.5	23
1.2	0.3	4.8	0.8	4.4	0.4	4.9	0.8	17.3	0.4	21.7	3.8	24
1.2	0.1	2.3	0.5	0.4	0.5	4.7	—	21.4	0.1	17.7	0.3	25
0.4	0.1	2.7	0.2	2.2	0.2	1.9	5.8	12.6	0.1	300.1	10.1	26
5.7	4.4	28.1	14.4	19.0	3.2	29.3	10.5	69.3	28.9	128.0	14.1	27
32.4	7.0	66.4	22.6	33.5	11.1	44.7	8.2	42.8	12.0	180.8	22.9	28
3,730.8	621.9	8,062.2	1,175.6	3,426.8	514.7	4,782.2	487.8	6,921.0	608.4	8,474.1	989.4	29
2,687.8	479.5	5,697.4	839.1	2,332.5	325.4	3,185.3	207.2	4,420.6	209.2	4,363.4	388.6	30
23.5	4.4	38.8	7.2	16.4	2.6	18.0	3.3	29.2	2.6	37.9	5.4	31
1.4	0.6	6.6	3.7	7.6	2.8	13.7	10.7	42.6	23.5	104.9	26.3	32
5.4	2.3	7.8	4.8	1.5	1.3	1.2	1.2	1.4	2.7	0.7	—	33
20.2	6.5	40.1	15.8	19.3	7.6	23.7	11.3	47.0	12.9	56.2	4.8	34
65.8	14.3	163.1	37.7	88.0	25.3	113.4	27.8	239.1	37.1	548.8	147.6	35
0.8	0.3	3.2	3.1	8.5	2.8	10.2	1.6	12.2	7.0	76.5	10.9	36
2.0	0.2	5.1	0.3	2.1	0.1	3.2	0.3	7.3	0.5	8.8	0.9	37
3.9	0.4	13.2	1.1	9.1	1.1	13.3	1.0	32.2	1.7	83.7	1.6	38
2.6	0.4	6.6	1.0	3.1	0.2	3.2	0.2	5.2	0.5	1.8	0.2	39
732.2	140.1	1,553.5	325.1	679.7	164.6	1,051.6	210.4	1,464.7	265.6	2,006.2	379.1	40
3,545.6	648.9	7,535.2	1,239.0	3,167.7	533.8	4,436.8	475.0	6,301.5	563.3	7,289.0	965.4	41
3.5	3.4	25.7	9.5	14.5	1.0	27.8	41.8	79.1	65.5	446.7	60.4	42
181.8	23.5	501.3	53.8	244.5	18.0	317.7	29.0	540.4	20.5	738.3	36.5	43
26.4	2.6	100.8	12.1	62.6	4.6	97.4	12.2	188.1	21.0	604.0	53.8	44
4.4	0.5	9.3	0.1	10.4	0.2	3.3	0.1	1.3	—	—	4.5	45
110.3	57.8	295.8	159.3	161.6	92.3	209.1	244.4	444.9	303.6	1,109.4	344.0	46
—	2.2	0.7	11.7	1.0	5.6	2.9	15.8	4.7	26.9	8.5	7.2	47



**TABLE 5A**  
**Distribution of Fully Tabulated Manufacturing Companies by Size of Total Assets**

(All money figures in millions of dollars)

		Under \$50,000		\$50,000 under \$100,000		\$100,000 under \$250,000		\$250,000 under \$500,000	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	1,898	1,396	1,891	750	2,848	824	1,786	453
	<b>Assets</b>								
2	Cash.....	\$ 3.6	\$ 1.4	\$ 8.9	\$ 1.9	\$ 22.1	\$ 3.3	\$ 26.2	\$ 3.1
3	Government Securities.....	0.3	0.1	1.4	0.1	3.5	1.0	7.4	0.6
4	Other Securities.....	0.3	0.7	2.0	0.6	8.1	4.2	18.2	0.8
5	Receivables.....	14.1	6.6	31.0	8.6	109.3	20.8	139.8	24.6
6	Inventories.....	9.6	6.3	31.3	9.8	108.9	32.5	152.9	39.1
7	Land.....	0.7	0.4	2.1	0.6	8.4	1.9	11.9	5.4
8	Buildings and Equipment.....	19.0	15.2	47.0	26.4	165.1	61.6	225.0	75.3
9	Investment in Affiliated Companies.....	1.0	0.3	1.8	1.0	4.6	1.1	17.5	5.1
10	Other Assets.....	4.6	3.4	9.8	5.1	27.8	7.4	27.1	5.9
11	Total Assets (or Liabilities).....	53.1	34.4	135.4	54.2	457.8	133.6	626.0	160.0
	<b>Liabilities</b>								
12	Bank Loans.....	4.2	4.6	11.3	5.8	48.3	24.3	61.7	25.0
13	Payables.....	9.9	11.2	22.9	11.9	79.8	22.1	96.4	28.9
14	Tax Liabilities.....	1.1	0.8	3.2	0.2	8.2	0.6	12.2	0.4
15	Other Liabilities.....	5.2	6.7	16.8	10.6	44.5	19.3	48.8	42.8
16	Mortgage Debt.....	0.3	0.6	2.1	2.4	8.0	2.6	16.2	9.9
17	Other Funded Debt.....	0.7	1.1	1.0	0.8	4.5	4.6	11.0	13.4
18	Depreciation and Depletion Reserves.....	8.4	4.9	19.7	9.2	76.7	25.3	105.8	27.2
19	Capital Stock.....	14.4	17.3	30.1	17.2	97.5	30.7	99.4	23.4
20	Surplus.....	11.7	1.4	29.9	5.2	109.8	14.6	177.5	12.2
21	Less Deficit.....	2.7	14.3	1.6	9.1	19.4	10.4	2.9	23.3
	<b>Revenues</b>								
22	Sales.....	112.9	61.9	274.3	94.5	830.5	181.4	1,092.7	160.9
23	Rents Received.....	0.1	0.1	0.6	0.1	0.8	0.2	1.3	0.8
24	Bond Interest Received.....	—	—	—	—	0.1	—	0.2	—
25	Mortgage Interest Received.....	—	—	—	—	—	—	0.2	—
26	Foreign Dividends Received.....	—	—	—	—	—	—	—	—
27	Canadian Dividends Received.....	—	—	—	—	0.1	—	0.5	—
28	Other Revenues.....	0.2	0.3	1.4	0.2	3.1	1.3	5.3	2.0
29	Total Revenues.....	113.3	62.3	276.4	94.8	834.5	182.9	1,100.2	163.8
	<b>Expenses</b>								
30	Cost of Sales.....	69.1	40.8	190.9	67.0	570.3	144.3	812.0	126.6
31	Rents Paid.....	2.1	1.6	4.1	1.7	9.6	1.8	9.8	1.0
32	Bond Interest Paid.....	—	—	—	—	—	—	0.3	—
33	Mortgage Interest Paid.....	—	—	0.1	0.1	0.3	0.1	0.6	0.4
34	Other Interest Paid.....	0.3	0.4	1.1	0.7	4.8	1.7	5.3	1.8
35	Capital Cost Allowance.....	2.3	1.9	4.6	1.7	15.4	4.2	19.7	2.9
36	Depletion Charged.....	—	0.1	—	—	0.2	—	0.2	0.3
37	Charitable Donations.....	—	—	—	—	0.3	—	0.6	—
38	Pension Contributions.....	—	—	—	—	0.6	0.1	1.1	0.1
39	Group Insurance Contributions.....	—	—	0.1	0.1	0.8	0.2	1.2	0.3
40	Other Expenses.....	33.1	24.5	62.9	29.3	195.9	41.1	202.3	42.1
41	Total Expenses.....	107.1	69.3	264.0	100.5	798.2	193.6	1,052.9	175.6
42	Adjustments.....	0.1	—	0.2	—	0.1	0.2	0.1	0.1
43	Current Year Profit (Loss).....	6.3	7.0	12.6	5.7	36.4	10.9	47.3	12.0
44	Cash Dividends Charged.....	0.6	0.1	0.9	1.0	2.1	0.4	2.9	1.5
45	Stock Dividends Charged.....	—	—	—	—	0.1	0.2	0.3	—
46	Capital Expenditures.....	3.4	2.5	7.6	5.2	26.3	13.1	29.0	5.0
47	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—

TABLE 5A—(Concluded)

## Distribution of Fully Tabulated Manufacturing Companies by Size of Total Assets

(All money figures in millions of dollars)

\$500,000 under \$1,000,000		\$1,000,000 under \$5,000,000		\$5,000,000 under \$10,000,000		\$10,000,000 under \$25,000,000		\$25,000,000 under \$100,000,000		\$100,000,000 and over		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
1,063	231	1,157	233	230	36	138	24	104	14	29	6	1
33.4	\$ 2.9	\$ 112.4	\$ 6.6	\$ 56.5	\$ 7.3	\$ 78.6	\$ 6.3	\$ 114.3	\$ 8.9	\$ 96.2	\$ 38.6	2
7.3	0.8	30.8	1.8	16.4	0.9	28.7	—	96.3	0.1	71.3	5.4	3
19.8	3.7	72.8	12.2	37.7	3.8	61.8	3.0	76.2	6.1	160.6	22.7	4
145.1	23.2	379.6	57.9	200.2	23.9	221.2	30.8	377.7	26.4	447.2	85.9	5
186.7	43.3	593.3	106.1	369.8	56.6	517.3	73.3	1,035.1	73.3	1,056.8	220.6	6
13.2	4.8	42.2	12.7	30.3	11.0	56.2	9.6	173.7	35.0	358.1	207.7	7
292.9	70.5	1,060.9	237.5	724.0	111.2	1,014.5	210.5	2,541.3	384.9	2,977.2	1,334.6	8
26.4	4.1	110.6	23.4	107.0	22.0	208.3	19.7	504.7	154.8	654.6	224.3	9
23.8	7.1	54.0	13.1	33.8	6.7	39.6	8.5	48.7	6.6	81.7	26.9	10
748.6	160.5	2,456.5	471.3	1,575.8	243.4	2,226.3	361.8	4,967.8	696.0	5,903.6	2,166.7	11
68.7	26.6	162.3	66.5	66.3	30.1	72.7	36.3	148.5	32.3	94.2	0.1	12
93.5	20.9	209.1	41.4	108.0	16.8	135.4	30.0	248.9	30.0	352.6	87.2	13
18.6	0.6	67.8	1.2	42.1	0.5	66.4	1.8	119.0	2.1	159.9	8.5	14
61.6	30.9	207.6	65.8	112.3	62.2	263.2	29.4	618.9	80.0	375.5	163.5	15
13.0	4.2	34.3	15.0	10.7	2.1	7.1	5.3	24.6	0.1	—	—	16
15.1	10.2	77.5	28.9	95.5	11.0	116.5	81.5	355.5	138.8	500.8	588.0	17
152.0	28.0	547.2	105.4	391.9	46.9	508.8	66.2	1,319.8	135.9	1,604.2	512.3	18
111.1	32.1	333.2	96.2	243.1	52.9	350.8	66.1	780.1	205.5	853.5	476.1	19
221.2	21.0	825.8	75.7	509.3	31.7	709.7	48.9	1,355.7	78.0	1,962.8	331.0	20
6.2	13.9	8.5	24.6	3.4	10.7	4.3	3.7	3.1	6.7	—	—	21
1,140.5	185.3	3,129.5	432.7	1,633.3	194.0	2,182.1	237.6	4,176.5	241.1	4,990.9	758.3	22
1.4	0.4	3.0	0.9	5.0	0.3	2.6	0.2	3.5	0.3	4.9	0.5	23
0.2	—	0.7	—	0.6	—	1.2	—	2.8	—	5.7	0.5	24
0.1	—	0.2	0.1	—	—	0.1	—	0.1	—	—	0.3	25
—	—	0.2	—	0.2	0.1	0.3	0.1	0.1	—	0.7	10.1	26
0.5	—	3.7	0.6	4.8	0.2	8.6	0.9	13.2	1.7	47.5	8.4	27
5.6	1.4	16.1	3.3	10.6	1.5	21.7	2.2	20.9	2.9	37.7	16.8	28
1,148.4	187.2	3,153.3	437.6	1,654.5	196.2	2,216.5	241.0	4,217.2	246.0	5,087.6	794.9	29
838.3	157.8	2,252.5	356.4	1,105.6	141.2	1,387.4	166.4	2,763.2	156.1	3,441.1	383.1	30
6.3	1.1	10.5	1.6	4.3	0.6	6.1	1.2	7.1	1.1	13.9	4.6	31
0.4	0.1	2.7	0.8	3.8	0.6	4.4	1.6	14.4	5.3	18.6	20.7	32
0.6	0.2	0.9	0.4	0.4	0.1	0.3	0.4	1.2	—	—	—	33
5.7	2.0	12.9	5.2	6.4	2.4	9.0	2.8	13.5	2.9	10.2	2.5	34
21.3	3.0	65.1	10.4	42.1	6.8	63.8	8.9	165.2	18.2	209.2	120.6	35
0.1	—	0.7	0.2	0.6	0.2	1.1	—	3.2	0.1	30.2	8.4	36
0.7	—	2.1	0.1	1.1	0.1	2.2	0.1	4.9	0.1	4.8	0.8	37
1.8	0.1	7.7	0.7	6.3	0.6	8.1	0.7	23.9	0.9	31.8	1.6	38
1.4	0.2	4.4	0.7	2.4	0.1	2.0	0.1	4.5	0.3	1.0	0.2	39
204.5	31.3	542.3	79.6	340.5	49.5	526.7	65.3	858.9	72.8	838.1	250.9	40
1,080.7	195.9	2,901.9	456.1	1,513.6	202.3	2,011.2	247.5	3,860.1	258.0	4,598.9	793.3	41
0.4	—	2.3	0.1	3.7	0.1	5.4	1.9	13.4	3.0	48.6	38.0	42
67.4	8.7	249.1	18.6	137.1	6.2	200.0	8.4	343.7	14.9	440.1	36.5	43
8.8	0.5	39.4	2.6	29.2	0.6	51.8	1.1	98.0	2.8	179.2	43.6	44
0.9	—	2.6	0.1	1.0	—	2.3	—	—	—	—	4.5	45
32.8	9.6	114.3	30.0	71.2	16.6	114.0	71.4	283.9	49.1	410.1	239.5	46
—	—	0.1	—	—	—	—	—	—	2.2	8.4	—	47

TABLE 6

## Distribution of Fully Tabulated Profit Companies by Income Classes

(All money figures in millions of dollars)

		Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000
1	Number of Companies.....	19,825	8,593	14,174	3,284
	<b>Assets</b>				
2	Cash.....	\$ 78.3	\$ 57.5	\$ 180.3	\$ 104.2
3	Government Securities.....	16.1	10.6	40.5	28.2
4	Other Securities.....	178.0	125.1	349.1	395.9
5	Receivables.....	347.0	241.0	857.6	406.6
6	Inventories.....	354.9	229.2	774.5	363.0
7	Land.....	118.6	54.5	170.5	93.9
8	Buildings and Equipment.....	806.7	510.5	1,449.4	763.4
9	Investment in Affiliated Companies.....	197.8	108.8	239.6	263.0
10	Other Assets.....	139.7	82.9	195.0	83.6
11	Total Assets (or Liabilities).....	2,237.2	1,420.1	4,256.4	2,501.7
	<b>Liabilities</b>				
12	Bank Loans.....	205.4	137.5	435.5	185.3
13	Payables.....	308.5	195.4	612.9	281.1
14	Tax Liabilities.....	11.0	11.1	45.7	33.5
15	Other Liabilities.....	327.4	174.1	479.6	301.0
16	Mortgage Debt.....	125.7	74.8	195.4	81.2
17	Other Funded Debt.....	96.8	57.4	187.6	108.6
18	Depreciation Reserves.....	300.6	201.3	609.4	357.2
19	Capital Stock.....	535.5	282.8	733.5	508.9
20	Surplus.....	358.7	303.3	996.0	654.9
21	Less Deficit.....	32.4	17.6	39.2	10.0
	<b>Revenues</b>				
22	Sales.....	2,676.8	1,954.5	6,152.2	2,782.2
23	Rents Received.....	38.9	27.8	62.1	29.4
24	Bond Interest Received.....	1.0	0.6	3.0	1.6
25	Mortgage Interest Received.....	1.5	0.8	3.4	1.1
26	Foreign Dividends Received.....	0.1	0.9	0.9	1.1
27	Canadian Dividends Received.....	10.3	5.6	18.6	23.5
28	Other Revenues.....	27.5	17.9	53.2	26.7
29	Total Revenues.....	2,756.1	2,008.1	6,293.3	2,865.6
	<b>Expenses</b>				
30	Cost of Sales.....	1,851.6	1,408.5	4,382.0	2,058.8
31	Rents Paid.....	37.7	24.1	58.5	19.4
32	Bond Interest Paid.....	2.4	1.0	4.5	3.0
33	Mortgage Interest Paid.....	5.5	4.0	9.4	3.4
34	Other Interest Paid.....	17.5	12.1	37.4	17.1
35	Capital Cost Allowance.....	62.4	41.1	127.4	57.4
36	Depletion Charged.....	1.2	0.7	2.9	1.2
37	Charitable Donations.....	0.4	0.5	3.0	1.5
38	Pension Contributions.....	1.7	0.8	5.2	2.9
39	Group Insurance Contributions.....	1.2	0.9	4.6	2.1
40	Other Expenses.....	727.8	445.9	1,410.7	563.1
41	Total Expenses.....	2,709.5	1,939.6	6,045.7	2,729.8
42	Adjustments.....	8.6	8.4	14.1	21.2
43	Current Year Profit.....	38.0	60.2	233.6	114.6
44	Cash Dividends Charged.....	10.8	8.4	31.7	22.6
45	Stock Dividends Charged.....	1.4	2.1	7.3	2.0
46	Capital Expenditures.....	113.7	67.6	218.9	90.1
47	Write-off Mine and Oil Development.....	0.4	—	0.2	0.1



1957

**TABLE 6—(Concluded)**  
**Distribution of Fully Tabulated Profit Companies by Income Classes**

(All money figures in millions of dollars)

\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 and over	Total Profit Companies	
2,058	1,579	664	401	333	71	50,982	1
\$ 111.4	\$ 182.0	\$ 136.5	\$ 133.2	\$ 395.1	\$ 324.2	\$ 1,702.6	2
79.6	106.1	90.5	264.2	320.0	140.0	1,095.7	3
293.3	464.3	369.7	576.6	856.0	323.5	3,931.6	4
439.8	679.5	555.3	656.5	1,052.7	1,758.2	6,994.2	5
392.9	608.5	615.5	650.7	1,528.6	1,528.0	7,045.7	6
78.6	104.4	96.6	74.0	364.9	783.7	1,939.9	7
756.3	1,305.4	1,123.5	1,694.5	4,308.2	8,376.6	21,094.4	8
159.8	464.1	411.4	683.9	1,774.3	1,325.9	5,628.6	9
63.8	74.7	57.6	69.3	140.6	137.4	1,044.7	10
2,375.5	3,988.9	3,456.7	4,803.1	10,740.3	14,697.6	50,477.6	11
236.1	289.8	271.8	302.6	279.0	323.0	2,666.1	12
309.3	434.1	320.6	392.0	851.0	760.5	4,465.3	13
42.1	71.3	69.7	83.3	238.1	323.2	929.0	14
236.1	389.5	457.4	569.9	1,256.6	1,034.9	5,226.5	15
61.4	54.2	23.5	17.8	10.7	18.2	662.8	16
124.7	294.0	320.0	861.0	1,161.4	2,275.7	5,487.1	17
367.3	637.6	535.3	673.9	2,007.0	3,688.5	9,378.1	18
363.0	749.3	477.2	851.9	1,544.7	2,689.4	8,736.3	19
645.1	1,082.3	985.4	1,054.5	3,391.8	3,584.2	13,056.3	20
9.6	13.2	4.2	3.8	—	—	129.9	21
2,888.9	3,953.4	2,911.5	3,742.1	8,394.1	8,908.8	44,364.6	22
20.1	12.8	8.9	5.7	27.5	11.5	244.7	23
3.2	5.3	4.3	13.2	11.5	13.2	56.8	24
2.1	3.0	2.7	18.9	19.1	—	52.6	25
1.2	2.9	12.6	0.9	297.8	2.8	321.1	26
10.8	22.8	32.1	28.7	62.6	71.8	286.8	27
25.5	36.1	23.4	35.5	83.2	160.4	489.6	28
2,951.9	4,036.2	2,995.6	3,845.0	8,895.8	9,168.6	45,816.2	29
2,064.0	2,794.5	2,024.7	2,600.7	5,333.5	5,331.3	29,849.7	30
19.0	22.3	13.3	14.0	37.2	40.4	285.9	31
2.8	9.3	9.7	30.0	41.5	73.9	178.1	32
2.6	2.3	1.1	0.5	1.1	0.8	30.8	33
17.6	22.4	18.4	31.7	39.1	42.8	256.1	34
58.0	88.4	69.6	119.4	272.1	509.5	1,405.3	35
2.0	3.1	3.8	3.3	17.9	77.2	113.2	36
1.9	2.3	2.2	2.6	8.8	9.3	32.4	37
4.0	6.8	7.5	10.7	40.5	81.3	161.4	38
2.4	3.1	1.9	2.7	5.8	3.6	28.2	39
625.4	815.8	570.3	721.7	2,032.2	1,985.7	9,898.8	40
2,799.6	3,770.5	2,722.5	3,537.3	7,829.7	8,155.9	42,240.0	41
8.0	20.9	42.1	30.4	357.6	88.6	599.9	42
144.3	244.8	231.1	278.2	708.5	924.0	2,976.2	43
20.8	56.4	67.0	94.6	404.5	404.1	1,120.8	44
9.4	4.6	3.7	1.4	4.2	—	36.1	45
104.2	158.7	129.6	269.4	521.5	970.8	2,644.6	46
0.2	0.9	2.2	0.6	0.7	12.8	18.2	47

TABLE 7

## Distribution of Taxable Corporate Income by Jurisdictions and Industrial Divisions

(All money figures in millions of dollars)

Jurisdiction	Agriculture, Forestry and Fishing	Mining, Quarrying and Oil Wells	Manufacturing	Construction	Transportation, Communication and Storage	Public Utilities	Wholesale and Retail Trade	Finance	Services	Total
Newfoundland.....	\$ 0.1	\$ 2.2	\$ 13.1	\$ 1.5	\$ 1.7	\$ 2.4	\$ 5.4	\$ 4.0	\$ 0.4	\$ 30.8
Prince Edward Island.....	—	—	1.0	0.3	0.1	0.5	1.4	2.2	—	5.5
Nova Scotia.....	0.2	0.2	26.3	2.7	6.9	2.4	14.0	9.4	1.3	63.4
New Brunswick.....	0.4	0.2	19.9	2.0	2.6	0.9	12.5	5.6	0.7	44.8
Quebec.....	1.6	28.5	464.3	41.0	51.3	33.4	119.1	98.1	22.6	859.9
Ontario.....	2.0	80.1	758.4	54.3	66.0	9.4	203.5	145.7	32.6	1,352.0
Manitoba.....	0.3	4.9	48.5	6.3	10.0	0.2	25.7	20.0	3.6	119.5
Saskatchewan.....	0.1	6.6	24.9	4.9	19.0	0.9	19.3	9.3	2.2	87.2
Alberta.....	0.8	24.2	62.6	16.1	27.4	11.5	47.8	21.5	6.9	218.8
British Columbia.....	4.3	10.7	119.0	25.0	28.2	2.3	60.9	31.1	12.6	294.1
Yukon.....	—	—	0.1	0.3	0.3	0.2	0.3	—	0.2	1.4
Northwest Territories.....	—	0.1	1.0	0.6	0.7	—	0.9	—	—	3.3
Other.....	—	—	2.7	0.1	2.1	—	1.0	13.1	0.4	19.4
Total.....	9.8	157.7	1,541.8	155.1	216.3	64.1	511.8	360.0	83.5	3,100.1

**HISTORICAL TABLES 1 AND 1A**  
**Yearly Record of All Taxable Corporations**  
**I Taxation Years 1944-1957**  
 (All money figures in millions of dollars)

Tax Year	COMPANIES REPORTING A PROFIT					COMPANIES REPORTING A LOSS			ALL COMPANIES	
	Number of Companies	Current Year Profit	Less Prior Year Loss Deducted	Taxable Income (Column 3 Minus 4)	Total Tax Declared	Number of Companies	Current Year Loss	Loss Deducted From Prior Year Profit	Number of Companies	Total Current Year Profits Less Losses (Column 3 Minus 8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1944	20,023	\$1,194.1	\$ 2.8	\$1,191.3	\$ 674.9 <sup>(1)</sup>	7,709	\$ 37.9	\$ 0.7	27,732	\$1,156.2
1945	21,331	1,198.8	2.8	1,196.0	673.3 <sup>(1)</sup>	8,601	38.7	1.6	29,932	1,160.1
1946	23,563	1,393.0	5.6	1,387.4	666.6 <sup>(1)</sup>	9,742	59.4	5.0	33,305	1,333.6
1947	27,272	1,776.5	11.1	1,765.4	652.2 <sup>(1)</sup>	12,804	72.9	3.1	40,076	1,703.6
1948	27,997	1,945.9	14.0	1,931.9	588.1 <sup>(1)</sup>	16,323	91.6	3.4	44,320	1,854.3
1949	28,570	1,864.6	16.7	1,847.9	572.0	17,991	109.9	4.8	46,561	1,754.7
1950	31,239	2,359.1	24.9	2,334.2	760.0	18,336	102.5	2.9	49,575	2,256.6
1951	33,720	2,795.3	38.4	2,756.9	1,164.1	19,276	119.2	12.3	52,996	2,676.1
1952	35,228	2,653.9	36.3	2,617.6	1,238.9 <sup>(2)</sup>	20,368	147.4	17.1	55,596	2,506.5
1953	37,545	2,666.0	39.9	2,626.1	1,161.2 <sup>(2)</sup>	22,869	184.6	20.7	60,414	2,481.4
1954	39,152	2,423.4	44.9	2,378.5	1,020.7 <sup>(2)</sup>	26,417	291.8	22.9	65,569	2,131.6
1955	44,774	2,943.0	74.5	2,868.5	1,192.5 <sup>(2)</sup>	26,886	241.6	12.7	71,660	2,701.4
1956	52,517	3,315.9	93.4	3,222.5	1,329.9 <sup>(2)</sup>	27,280	337.3	15.0	79,797	2,978.6
1957	55,023	3,165.9	67.5	3,098.4	1,146.7 <sup>(2)</sup>	32,320	464.9	24.1	87,343	2,701.0

**1A Calendar Years 1944-1956**

(All money figures in millions of dollars)

Calen- dar Year (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1944		\$1,215.3	\$ 2.6	\$1,212.7	\$ 687.4 <sup>(1)</sup>		\$ 37.1	\$ 0.8		\$1,178.2
1945		1,211.6	3.0	1,208.6	675.8 <sup>(1)</sup>		40.8	1.7		1,170.8
1946		1,436.2	6.4	1,429.8	657.5 <sup>(1)</sup>		60.4	5.0		1,375.8
1947		1,794.4	11.5	1,782.9	631.2		76.0	3.2		1,718.4
1948		1,946.5	15.1	1,931.4	568.0		97.0	3.9		1,849.5
1949		1,865.1	16.7	1,848.4	586.6		115.8	4.5		1,749.3
1950		2,456.1	27.2	2,428.9	782.5		97.3	4.4		2,358.8
1951		2,752.4	37.8	2,714.6	1,179.3		131.5	14.0		2,620.9
1952		2,687.1	37.2	2,649.9	1,271.6 <sup>(2)</sup>		153.6	17.7		2,533.5
1953		2,656.3	41.0	2,615.3	1,137.8 <sup>(2)</sup>		198.4	20.4		2,457.9
1954		2,443.3	47.9	2,395.4	1,021.5 <sup>(2)</sup>		295.9	21.7		2,147.4
1955		3,001.9	79.3	2,922.6	1,213.4 <sup>(2)</sup>		265.7	13.2		2,736.2
1956		3,377.6	97.1	3,280.5	1,337.9 <sup>(2)</sup>		361.6	17.3		3,016.0

<sup>(1)</sup> Includes Excess Profits Tax

<sup>(2)</sup> Includes Old Age Security Tax.



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1960

TAXATION STATISTICS  
STATISTIQUE FISCALE

- Collections - 1959-60 Fiscal Year
- 1958 Individual Income Tax Statistics
- 1958 Corporation Statistics
- Historical Tables

- Recettes fiscales - Année financière 1959-1960
- Statistique concernant les particuliers, 1958
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THE HONOURABLE GEORGE C. NOWLAN

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1960

TAXATION STATISTICS

ERRATUM

Page 49 -- The figures shown on this page for the city of Lévis are incorrectly reported here. They are actually the figures for Lévis county excluding the city of Lévis and should have been included with Other Areas on page 51. For correct figures for the city of Lévis see page 64.

1960

STATISTIQUE FISCALE

ERRATUM

Page 49 -- Les chiffres indiqués sur cette page pour la cite de Lévis ne sont pas donnés de façon exacte ici. Ils se rapportent au comté de Lévis non compris la cité de Lévis même. Ils auraient dû être inclus avec les chiffres des "Autres endroits" en page 51. On trouvera en page 64 des chiffres exacts sur la cité de Lévis.



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## CONTENTS

	PAGE
INTRODUCTION.....	4
INTERPRETATION OF TABLES.....	6
STATISTICS OF GENERAL INTEREST.....	7
 SECTION I—1959-60 FISCAL YEAR COLLECTIONS	
Text.....	14
Table 1—Collections 1958-59 Fiscal Year—By Provinces and Taxation Districts.....	16
Historical Table 1—Tax Collections by Provinces.....	18
Historical Table 2—Annual Collections and Costs.....	20
 SECTION II—INDIVIDUAL INCOME TAX STATISTICS—1958 TAXATION YEAR	
Text.....	23
Table 1—General Statement—Provinces and Canada.....	31
Table 2—Distribution by Income Classes.....	32
Table 3—Distribution by Occupational Classes.....	40
Table 4—Distribution by Cities or Place of Residence.....	46
Table 5—Distribution by Counties or Census Divisions and Selected Localities.....	62
Table 6—Income Distribution by Marital Status and Dependants.....	70
Table 7—Distribution by Income Classes—Provinces.....	72
Table 8—Distribution by Occupational Classes—Provinces.....	76
Table 9—Distribution of Gross and Net Income with Related Capital Cost Allowance claimed for Provinces and Canada.....	80
Table 10—Income Distribution by Occupational Classes.....	82
Historical Table 1—Yearly Record of All Taxpayers.....	88
Historical Table 2—Distribution of All Taxpayers by Income Classes.....	89
 SECTION III—CORPORATION STATISTICS—1958 TAXATION YEAR	
Text.....	91
Table 1—General Statement of All Corporations Tabulated.....	102
Table 2—Distribution of Active Taxable Companies by Industrial Classes.....	103
Table 3—Distribution of Active Taxable Profit Companies by Provinces.....	107
Table 3A—Distribution of Taxable Co-operative Profit Companies by Provinces.....	107
Table 4—Distribution of Fully Tabulated Companies by Industrial Classes.....	108
Table 5—Distribution of Fully Tabulated Companies by Size of Total Assets.....	146
Table 5A—Distribution of Fully Tabulated Manufacturing Companies by Size of Total Assets.....	148
Table 6—Distribution of Fully Tabulated Profit Companies by Income Classes.....	150
Table 7—Distribution of Taxable Corporate Income by Provinces and Industrial Divisions.....	152
Historical Tables 1 and 1A—Yearly Record of All Taxable Corporations.....	153

## TABLE DES MATIÈRES

	PAGE
AVANT-PROPOS.....	5
INTERPRÉTATION DES TABLEAUX.....	6
STATISTIQUE D'INTÉRÊT GÉNÉRAL.....	7
SECTION I—RECETTES, ANNÉE FINANCIÈRE 1959-1960	
Matière à lire.....	14
Tableau 1—Recettes fiscales 1959-1960—par province et par district d'impôt.....	16
Tableau historique 1—Recettes fiscales par province.....	18
Tableau historique 2—Recettes et frais par année.....	20
SECTION II—STATISTIQUE CONCERNANT LES PARTICULIERS—ANNÉE D'IMPOSITION 1958	
Matière à lire.....	23
Tableau 1—État général—Provinces et Canada.....	31
Tableau 2—Répartition par catégorie de revenu.....	32
Tableau 3—Répartition par catégorie d'occupation.....	40
Tableau 4—Répartition par ville ou lieu de résidence.....	46
Tableau 5—Répartition par comté ou division de recensement et endroit choisi.....	62
Tableau 6—Répartition du revenu selon l'état conjugal et les personnes à charge.....	70
Tableau 7—Répartition par catégorie de revenu par province.....	72
Tableau 8—Répartition par catégorie d'occupation par province.....	76
Tableau 9—Répartition du revenu brut et net et allocation afférente de coût en capital—provinces et Canada.....	80
Tableau 10—Répartition du revenu par catégorie d'occupation.....	82
Tableau historique 1—Relevé annuel de tous les contribuables.....	88
Tableau historique 2—Répartition de tous les contribuables par catégorie de revenu.....	89
SECTION III—STATISTIQUE CONCERNANT LES CORPORATIONS—ANNÉE D'IMPOSITION 1958	
Matière à lire.....	91
Tableau 1—État général de toutes les déclarations de corporations analysées.....	102
Tableau 2—Répartition par catégorie industrielle des compagnies imposables en activité.....	103
Tableau 3—Répartition provinciale des compagnies actives à profit.....	107
Tableau 3A—Répartition provinciale des coopératives imposables à profit.....	107
Tableau 4—Répartition par catégorie industrielle des compagnies pleinement analysées.....	108
Tableau 5—Répartition des compagnies, pleinement analysées selon l'importance de l'actif total.....	146
Tableau 5A—Répartition des c <sup>ies</sup> manufacturières pleinement analysées selon l'importance de l'actif total..	148
Tableau 6—Répartition par catégorie de revenu des compagnies à profit pleinement analysées.....	150
Tableau 7—Répartition du revenu imposable des corporations par province et division industrielle.....	152
Tableaux historiques 1 et 1A—Relevé annuel de toutes les corporations imposables.....	153

# **TAXATION STATISTICS**

## **INTRODUCTION**

This publication is the fifteenth annual volume of "Taxation Statistics". This is the first completely bilingual edition, with table headings as well as text appearing in both English and French. The statistics presented herein comprise three sections in which are analysed Collections, Individual Income Tax and Corporation Income Tax respectively. Some of the most interesting figures emerging from the analysis of individuals and corporations are shown in condensed tables with the basic data expressed in averages and percentages. These Statistics of General Interest appear in the pages immediately following this introduction. Historical tables relating to each of the three sections appear at the end of the respective sections. When studying the various tables throughout this book, reference should be made to the notes on Page 6 entitled "Interpretation of Tables" and also to the pages of text at the beginning of each section.

Both the individual statistics in Section II and the corporation statistics in Section III are based on a sample, with the exception of Table 7 of Section III which is based on an independent analysis of all corporation returns filed.

The analysis of income tax returns in Sections II and III cannot be directly related to the collections of taxes during a fiscal year as presented in Section I. Although a relationship must exist between taxes collected and the declaration of tax liability by taxpayers, the two are not identical quantities and are not reported through the same channels. For example, collections during the fiscal year ended March 31, 1960 included payments on account of taxes for 1960, 1959, 1958 and earlier taxation years.

J. GEAR McENTYRE,  
Deputy Minister of  
National Revenue for Taxation,  
Department of National Revenue.



## STATISTIQUE FISCALE

### AVANT-PROPOS

Le présent ouvrage constitue le quinzième volume annuel de la Statistique fiscale. C'est la première édition entièrement bilingue, les titres des tableaux de même que le texte étant donnés à la fois en anglais et en français. La statistique offerte ici se divise en trois sections où sont analysés respectivement les recettes fiscales, l'impôt sur le revenu de particuliers et l'impôt sur le revenu de corporations. Certains tableaux récapitulent quelques-uns des chiffres les plus intéressants qui se dégagent de l'analyse des déclarations de particuliers et de corporations; les données fondamentales y sont exprimées sous forme de moyennes et de pourcentages. Cette statistique d'intérêt général se trouve dans les pages qui suivent immédiatement l'avant-propos. Des tableaux historiques portant sur chacune des trois sections sont donnés à la fin de chaque section. En étudiant les différents tableaux du livre, il convient de consulter les remarques de la page 6 intitulées "Interprétation des tableaux" ainsi que la matière à lire au début de chaque section.

La statistique des particuliers dans la section II et la statistique des corporations dans la section III se fondent toutes deux sur un échantillon, à l'exception du tableau 7 de la section III. Ce tableau se fonde sur une analyse distincte de toutes les déclarations produites par des corporations.

Aucun rapport direct n'est possible entre l'analyse des déclarations d'impôt sur le revenu figurant aux sections II et III et les recettes fiscales des années financières indiquées à la section I. Malgré le rapport certain qui existe entre les impôts perçus et les impôts dont les contribuables se reconnaissent redevables dans les déclarations, les résultats ne correspondent pas et ne s'obtiennent pas par les mêmes moyens. Par exemple, les recettes fiscales de l'année financière se terminant le 31 mars 1960 comprennent des paiements à valoir sur les impôts des années d'imposition 1960, 1959, 1958 et antérieures.

Le sous-ministre du  
Revenu national (Impôt)  
Ministère du Revenu national  
J. GEAR McENTYRE

## INTERPRETATION OF TABLES

Bold italic figures are negative throughout the tables, except in Table 5 of Section II. Their use in this table is explained in the Notes on Page 28.

Money figures may not add to total due to rounding. While this applies to the tables of Section II and Section III, it does not apply to the tables appearing in Section I—Collection Statistics.

An asterisk (\*) indicates that the group was too small to be satisfactorily sampled and the data are therefore omitted. This symbol will be found only in the tables of Section II—Individual Income Tax Statistics.

The symbol (g) means grouped elsewhere to conceal identity. This symbol will be found only in the tables of Section III—Corporation Statistics.

The symbol (—) indicates nil with reference to number, and indicates nil or too small to be expressed, with reference to money figures; in Section II (Individuals) amounts under \$500 are too small to express and in Section III (Corporations) amounts under \$50,000.

n.e.c. means “not elsewhere classified.”

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## INTERPRÉTATION DES TABLEAUX

Les italiques grasses dénotent des chiffres négatifs dans tous les tableaux sauf le tableau 5 de la section II; leur emploi dans ce dernier tableau est expliqué dans les Remarques de la page 28.

Les montants ayant été arrondis, il peut arriver qu'en les additionnant, on n'obtienne pas les totaux indiqués. Cette remarque s'applique aux tableaux des sections II et III mais non aux tableaux de la section I—Statistique des recettes fiscales.

Un astérique (\*) signifie que le groupe était trop petit pour donner lieu à un échantillonnage satisfaisant. Les données ont donc été omises. Ce symbole n'est utilisé que dans les tableaux de la section II—Statistique de l'impôt sur le revenu de particuliers.

La lettre (g) signifie qu'on a groupé les données ailleurs afin de ne pas révéler l'identité des contribuables en cause. Ce symbole n'est utilisé que dans les tableaux de la section III—Statistique des corporations.

Le symbole (—) signifie néant quand il s'agit d'un nombre, et néant ou un montant trop faible pour être exprimé quand il s'agit d'argent. Dans la section II (Particuliers) les montants inférieurs à \$500 sont trop faibles pour être exprimés; dans la section III (Corporations), ce sont les montants inférieurs à \$50,000.

Les initiales “n.e.c.” signifient “non classé ailleurs”.

*Statistics of General Interest*

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*Statistique d'intérêt général*



## STATISTICS OF GENERAL INTEREST

Canadian Taxpayers By Income—1958—*Contribuables canadiens classés selon le revenu*

INCOME CLASS — Catégorie de revenu	NUMBER — Nombre	INCOME—Revenu			TAX—Impôt		
		Total Income (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative	Total Tax (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative
		Revenu total (en millions)	% du total global	% cumulatif du total global	Impôt total (en millions)	% du total global	% cumulatif du total global
Under—Moins de \$1,000.....	20,606	\$ 11.3	0.07	0.07	\$ 0.7	0.05	0.05
\$ 1,000 to—à \$1,099.....	2,720	2.8	0.02	0.09	0.1	0.01	0.06
1,100 to—à 1,199.....	59,317	68.2	0.42	0.51	0.6	0.04	0.10
1,200 to—à 1,299.....	67,242	83.7	0.52	1.03	1.3	0.09	0.19
1,300 to—à 1,399.....	70,347	94.6	0.58	1.61	2.2	0.16	0.35
1,400 to—à 1,499.....	67,960	98.1	0.60	2.21	2.8	0.20	0.55
1,500 to—à 1,599.....	70,663	109.2	0.67	2.88	3.7	0.27	0.82
1,600 to—à 1,699.....	71,244	117.2	0.72	3.60	4.3	0.31	1.13
1,700 to—à 1,799.....	71,641	125.0	0.77	4.37	5.0	0.36	1.49
1,800 to—à 1,899.....	74,744	137.8	0.85	5.22	6.2	0.45	1.94
1,900 to—à 1,999.....	73,773	143.4	0.88	6.10	6.9	0.50	2.44
2,000 to—à 2,099.....	74,038	151.4	0.93	7.03	7.8	0.56	3.00
2,100 to—à 2,199.....	84,238	180.7	1.11	8.14	9.0	0.65	3.65
2,200 to—à 2,299.....	82,105	184.3	1.14	9.28	9.3	0.67	4.32
2,300 to—à 2,399.....	87,627	205.5	1.27	10.55	10.6	0.77	5.09
2,400 to—à 2,499.....	89,875	219.7	1.35	11.90	11.6	0.84	5.93
2,500 to—à 2,599.....	86,587	220.3	1.36	13.26	11.9	0.86	6.79
2,600 to—à 2,699.....	96,176	254.3	1.57	14.83	13.0	0.94	7.73
2,700 to—à 2,799.....	94,464	259.3	1.60	16.43	13.9	1.00	8.73
2,800 to—à 2,899.....	96,938	275.9	1.70	18.13	14.7	1.06	9.79
2,900 to—à 2,999.....	101,820	299.8	1.85	19.98	16.0	1.16	10.95
3,000 to—à 3,099.....	102,358	311.5	1.92	21.90	16.8	1.21	12.16
3,100 to—à 3,199.....	109,156	343.3	2.12	24.02	18.5	1.34	13.50
3,200 to—à 3,299.....	101,674	329.9	2.03	26.05	17.9	1.29	14.79
3,300 to—à 3,399.....	103,537	346.4	2.14	28.19	19.1	1.38	16.17
3,400 to—à 3,499.....	102,751	354.0	2.18	30.37	19.6	1.42	17.59
3,500 to—à 3,599.....	100,003	354.4	2.18	32.55	19.9	1.44	19.03
3,600 to—à 3,699.....	108,420	395.0	2.43	34.98	22.4	1.62	20.65
3,700 to—à 3,799.....	98,424	368.5	2.27	37.25	21.1	1.52	22.17
3,800 to—à 3,899.....	96,773	372.0	2.29	39.54	22.1	1.60	23.77
3,900 to—à 3,999.....	93,185	367.5	2.26	41.80	21.8	1.58	25.35
4,000 to—à 4,099.....	93,029	376.2	2.32	44.12	23.1	1.67	27.02
4,100 to—à 4,199.....	85,690	355.1	2.19	46.31	21.7	1.57	28.59
4,200 to—à 4,299.....	83,051	352.4	2.17	48.48	22.3	1.61	30.20
4,300 to—à 4,399.....	77,243	335.6	2.07	50.55	21.6	1.56	31.76
4,400 to—à 4,499.....	68,909	306.3	1.89	52.44	20.3	1.47	33.23
4,500 to—à 4,599.....	66,260	301.0	1.86	54.30	19.9	1.44	34.67
4,600 to—à 4,699.....	61,730	286.7	1.77	56.07	19.4	1.40	36.07
4,700 to—à 4,799.....	56,123	266.3	1.64	57.71	18.7	1.35	37.42
4,800 to—à 4,899.....	55,508	268.8	1.66	59.37	19.1	1.38	38.80
4,900 to—à 4,999.....	48,332	239.0	1.47	60.84	17.4	1.26	40.06
5,000 to—à 5,499.....	204,690	1,070.2	6.60	67.44	82.4	5.96	46.02
5,500 to—à 5,999.....	135,739	778.0	4.79	72.23	65.0	4.70	50.72
6,000 to—à 6,999.....	165,242	1,062.4	6.55	78.78	97.6	7.06	57.78
7,000 to—à 7,999.....	88,901	662.0	4.08	82.86	67.1	4.85	62.63
8,000 to—à 8,999.....	49,370	416.9	2.57	85.43	45.7	3.30	65.93
9,000 to—à 9,999.....	32,298	305.4	1.88	87.31	36.2	2.62	68.55
10,000 to—à 14,999.....	68,351	815.7	5.03	92.34	115.1	8.32	76.87
15,000 to—à 19,999.....	22,931	391.9	2.42	94.76	73.0	5.28	82.15
20,000 to—à 24,999.....	9,330	207.3	1.28	96.04	46.4	3.35	85.50
25,000 to—à 49,999.....	12,181	402.8	2.48	98.52	111.2	8.04	93.54
50,000 to—à 99,999.....	2,463	163.0	1.00	99.52	56.8	4.11	97.65
100,000 and over—et plus.....	475	77.4	0.48	100.00	32.5	2.35	100.00
Total.....	4,048,252	16,225.4	100.00	.....	1,383.3	100.00	.....

NOTE: For further information see Section II, page 32. Remarque: Pour plus amples renseignements voir la page 32 de la section II.

## STATISTIQUE D'INTÉRÊT GÉNÉRAL

Canadian Taxpayers By Occupation—1958 — *Contribuables canadiens classés selon leur occupation*

OCCUPATION (Arranged in Order of Average Income) — Occupation (par ordre de revenu moyen)	NUMBER — Nombre	INCOME—Revenu			TAX—Impôt		
		Average Income — Revenu moyen	Total Income(In Millions) — Revenu total (en millions)	Per Cent of Grand Total — % du total global	Average Tax — Impôt moyen	Total Tax (In Millions) — Impôt total (en millions)	Per Cent of Grand Total — % du total global
		\$	\$		\$	\$	
Doctors and Surgeons..... Médecins et chirurgiens.....	12,201	15,264	186.2	1.15	3,140	38.3	2.76
Engineers and Architects.... Ingénieurs et architectes.....	2,109	14,260	30.1	0.19	3,232	6.8	0.49
Lawyers and Notaries..... Avocats et notaires.....	7,133	13,163	93.9	0.58	2,853	20.4	1.47
Dentists..... Dentistes.....	4,479	10,662	47.7	0.30	1,755	7.9	0.57
Accountants..... Comptables.....	3,826	10,627	40.6	0.25	1,903	7.3	0.53
Investors..... Portefeuilleistes.....	96,318	6,281	605.0	3.73	923	89.5	6.47
Other Professionals..... Autres prof. libérales.....	8,157	6,248	51.0	0.31	789	6.4	0.47
Estates..... Successions.....	2,251	5,984	13.5	0.08	504	1.1	0.08
Business Proprietors..... Propriétaires d'entreprises.....	188,636	5,462	1,030.3	6.35	620	117.0	8.46
Salesmen..... Vendeurs.....	50,968	5,366	273.5	1.69	528	26.9	1.95
Fishermen..... Pêcheurs.....	5,315	4,982	26.5	0.16	513	2.7	0.20
Unclassified..... Non classés.....	7,162	4,548	32.6	0.20	459	3.3	0.24
Farmers..... Cultivateurs.....	61,858	4,006	247.8	1.53	290	18.0	1.30
Employees..... Employés.....	3,571,015	3,771	13,465.6	82.99	289	1,033.4	74.70
Pensioners..... Pensionnés.....	24,213	3,097	75.0	0.46	163	3.9	0.28
Nurses..... Infirmières.....	2,611	2,342	6.1	0.03	138	0.4	0.03
Total.....	4,048,252	4,007	16,225.4	100.00	342	1,383.3	100.00
		\$	\$		\$	\$	
Business Proprietors: Propriétaires d'entreprises:							
Finance..... Finance.....	8,464	8,942	75.7	0.47	1,598	13.5	0.98
Wholesale Trade..... Commerce de gros.....	7,459	7,370	55.0	0.34	1,082	8.1	0.58
Unclassified..... Non classés.....	1,457	5,988	8.7	0.05	841	1.2	0.09
Manufacturing..... Fabrication.....	13,380	5,967	79.8	0.49	753	10.1	0.73
Retail Trade..... Commerce de détail.....	70,669	5,555	392.5	2.42	593	41.9	3.03
Construction..... Construction.....	28,707	5,552	159.4	0.98	630	18.1	1.31
Forestry..... Exploitation forestière.....	2,070	5,409	11.2	0.07	597	1.2	0.09
Service..... Services.....	43,689	4,403	192.4	1.19	413	18.0	1.30
Public Utilities..... Services d'utilité publique.....	12,741	4,366	55.6	0.34	385	4.9	0.35
Total.....	188,636	5,462	1,030.3	6.35	620	117.0	8.46
		\$	\$		\$	\$	
Employees: Employés:							
Teachers and Professors.... Instituteurs et professeurs.....	110,608	3,961	438.1	2.70	336	37.2	2.69
Municipal Governments.... Gouvernements municipaux.....	118,986✓	3,861	459.4	2.83	241	28.7	2.07
Federal Government..... Gouvernement fédéral.....	173,510✓	3,857	669.2	4.12	263	45.7	3.30
Business Enterprises..... Entreprises commerciales.....	2,849,468	3,826	10,902.2	67.19	300	855.7	61.86
Provincial Governments.... Gouvernements provinciaux.....	134,881✓	3,690	497.7	3.07	255	34.4	2.49
Unclassified..... Non classés.....	51,710	2,999	155.1	0.96	192	9.9	0.72
Institutions..... Institutions.....	126,610	2,623	332.1	2.05	168	21.2	1.53
Agricultural Enterprises.... Entreprises agricoles.....	5,242	2,240	11.8	0.07	117	0.6	0.04
Total.....	3,571,015	3,771	13,465.6	82.99	289	1,033.4	74.70

NOTE: For further information see Section II, page 32.

Remarque: Pour plus amples renseignements voir la page 32 de la section II.



## Statistics of General Interest

**Canadian Taxpayers In Cities Having More Than 5,000 Taxpayers—1958**  
**Contribuables canadiens des villes de plus de 5,000 contribuables—1958**

Cities Arranged Alphabetically and Showing Position in order of Average Income  <i>Villes énumérées par ordre alphabétique et leur rang selon le revenu moyen</i>	INCOME—Revenu					TAX—Impôt		
	Order	Number	Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
	Rang	Nombre	Revenu moyen	Revenu total en millions	% du total global	Impôt moyen	Impôt total en millions	% du total global
Alberni & Port Alberni.....	8	6,733	4,259	28.7	0.18	352	2.4	0.17
Barrie.....	30	6,210	4,014	24.9	0.15	350	2.2	0.16
Belleville.....	36	7,944	3,967	31.5	0.20	320	2.5	0.18
Brampton.....	17	5,731	4,148	23.8	0.15	374	2.1	0.15
Brandon.....	66	7,381	3,529	26.0	0.16	245	1.8	0.13
Brantford.....	44	18,423	3,875	71.4	0.44	329	6.1	0.44
Brockville.....	24	6,306	4,048	25.5	0.16	372	2.3	0.17
Calgary.....	5	79,083	4,286	339.1	2.09	428	33.9	2.45
Chatham.....	14	8,027	4,206	33.8	0.21	384	3.1	0.22
Chicoutimi.....	25	7,185	4,040	29.0	0.18	232	1.7	0.12
Cornwall.....	41	11,464	3,906	44.8	0.28	287	3.3	0.24
Drummondville.....	69	5,144	3,261	16.8	0.10	164	0.8	0.06
Edmonton.....	27	96,215	4,031	387.9	2.39	369	35.5	2.57
Fort William & Port Arthur.....	28	29,190	4,030	117.7	0.73	337	9.8	0.71
Fredericton.....	35	6,142	3,974	24.4	0.15	327	2.0	0.15
Galt.....	54	8,633	3,821	33.0	0.20	326	2.8	0.20
Granby.....	68	6,176	3,341	20.6	0.13	180	1.1	0.08
Guelph.....	55	14,152	3,821	54.1	0.33	311	4.4	0.32
Halifax.....	60	41,301	3,738	154.4	0.95	301	42.6	3.08
Hamilton.....	13	111,393	4,211	469.0	2.89	383	12.4	0.90
Hull.....	65	14,143	3,541	50.1	0.31	207	2.9	0.21
Jonquière.....	16	5,870	4,150	24.4	0.15	182	1.1	0.08
Kamloops.....	12	5,134	4,217	21.6	0.13	349	1.8	0.13
Kingston.....	45	17,293	3,874	67.0	0.41	333	5.8	0.42
Kitchener & Waterloo.....	38	31,599	3,956	125.0	0.77	353	11.2	0.81
Lethbridge.....	47	10,573	3,872	40.9	0.25	353	3.7	0.27
London.....	46	48,129	3,873	186.5	1.15	344	16.6	1.20
Medicine Hat.....	58	5,942	3,777	22.4	0.14	302	1.8	0.13
Moncton.....	62	12,688	3,594	45.6	0.28	250	3.2	0.23
Montréal.....	15	540,667	4,161	2,250.0	13.87	350	189.4	13.69
Moose Jaw.....	53	10,097	3,822	38.6	0.24	293	3.0	0.21
Nanaimo.....	32	6,111	4,005	24.5	0.15	321	2.0	0.14
New Westminster.....	26	20,977	4,032	84.6	0.52	335	7.0	0.51
Niagara Falls.....	19	15,107	4,134	62.4	0.38	335	5.1	0.37
North Bay.....	31	9,754	4,013	39.1	0.24	316	3.1	0.22
Orillia.....	56	5,198	3,815	19.8	0.12	287	1.5	0.11
Oshawa.....	7	20,638	4,271	88.2	0.54	410	8.5	0.61
Ottawa.....	10	96,773	4,237	410.0	2.53	402	38.9	2.81
Owen Sound.....	40	5,032	3,911	19.7	0.12	302	1.5	0.11
Peterborough.....	11	14,876	4,230	62.9	0.39	348	5.2	0.37
Prince Albert.....	52	5,879	3,823	22.5	0.14	285	1.7	0.12
Prince George.....	21	6,653	4,112	27.4	0.17	378	2.5	0.18
Québec.....	48	58,543	3,870	226.6	1.40	270	15.8	1.14
Regina.....	34	37,231	3,980	148.2	0.91	359	13.4	0.97
Rouyn & Noranda.....	42	7,064	3,889	27.5	0.17	243	1.7	0.12
St. Catharines.....	6	21,528	4,279	92.1	0.57	387	8.3	0.60
St. Hyacinthe.....	70	5,147	3,225	16.6	0.10	181	0.9	0.07
Saint John, (N. B.).....	64	19,796	3,553	70.3	0.43	254	5.0	0.36
St. John's, Newfoundland/T.-N.....	51	17,407	3,830	66.7	0.41	318	5.5	0.40
St. Johns, Quebec/St-Jean (P. Q.).....	67	5,965	3,481	20.8	0.13	180	1.1	0.08
St. Thomas.....	20	6,880	4,120	28.3	0.17	329	2.3	0.16
Sarnia.....	1	15,622	4,618	72.1	0.45	425	6.6	0.48
Saskatoon.....	37	26,123	3,964	103.5	0.64	343	9.0	0.65
Sault Ste. Marie.....	2	19,190	4,587	88.0	0.54	428	8.2	0.59
Shawinigan.....	18	8,560	4,140	35.4	0.22	213	1.8	0.13
Sherbrooke.....	63	11,665	3,591	41.9	0.26	232	2.7	0.20
Stratford.....	49	6,533	3,846	25.1	0.16	309	2.0	0.15
Sudbury & Copper Cliff.....	29	30,259	4,026	121.8	0.75	325	9.8	0.71
Sydney & Glace Bay.....	43	13,170	3,876	51.0	0.31	269	3.5	0.26
Timmins, Porcupine, Schumacher.....	59	10,839	3,782	41.0	0.25	277	3.0	0.22
Toronto.....	9	620,301	4,257	2,640.7	16.28	447	277.5	20.06
Trail & Rossland.....	3	5,486	4,334	23.8	0.15	347	1.9	0.14
Trois-Rivières.....	57	11,390	3,804	43.3	0.27	224	2.6	0.18
Valleyfield.....	61	5,831	3,682	21.5	0.13	194	1.1	0.08
Vancouver & West Vancouver.....	4	211,622	4,322	914.5	5.63	427	90.3	6.53
Victoria.....	23	42,370	4,061	172.0	1.06	338	14.3	1.04
Welland.....	33	9,036	4,004	36.2	0.22	328	3.0	0.21
Windsor.....	22	45,949	4,109	188.8	1.16	348	16.0	1.16
Winnipeg.....	39	144,144	3,913	564.0	3.48	348	50.2	3.63
Woodstock, Ontario.....	50	6,418	3,834	24.6	0.15	309	2.0	0.14
Specified Cities—Villes énumérées.....		2,816,035	4,118	11,595.9	71.47	373	1,049.8	75.89
All Other Areas—Tous autres endroits.....		1,232,217	3,757	4,629.5	28.53	271	333.5	24.11
Grand Total—Total global.....		4,048,252	4,008	16,225.4	100.00	342	1,383.3	100.00

NOTE: Taxable returns only are included in the data shown for cities on this page. For further information see Section II, page 46. For information on non-taxable returns for these cities see Section II, page 62.

REMARQUE: Les chiffres donnés ici portent sur les déclarations imposables seulement. Pour plus amples renseignements, voir la page 46 de la section II. Quant aux déclarations non imposables émanant de ces villes, voir en page 62 de la section II.



## Statistique d'intérêt général

## Active Taxable Companies Reporting a Profit by Industrial Division—1958

## Compagnies imposables en activité qui déclarent un profit, par division industrielle—1958

INDUSTRIAL DIVISION— <i>Division industrielle</i>		NUMBER — Nombre	CURRENT YEAR PROFIT — <i>Profit de l'année courante</i>			TAX (Including Old Age Security Tax) — <i>Impôt (comprend impôt de sécurité de vieillesse)</i>		
			Average Profit — <i>Profit moyen</i>	Total Profit (In Millions) — <i>Profit total (en millions)</i>	Per Cent of Grand Total — <i>% du total global</i>	Average Tax — <i>Impôt moyen</i>	Total Tax (In Millions) — <i>Impôt total (en millions)</i>	Per Cent of Grand Total — <i>% du total global</i>
			\$	\$		\$	\$	
Agriculture, Forestry and Fishing.....	<i>Agriculture, exploitation forestière et pêche.....</i>	992	12,412	12.3	.40	2,795	2.8	.26
Mining.....	<i>Industrie minière.....</i>	487	206,160	100.4	3.29	78,850	38.3	3.63
Manufacturing.....	<i>Fabrication.....</i>	11,598	124,105	1,439.4	47.03	45,541	528.2	50.00
Construction.....	<i>Construction.....</i>	6,502	29,883	194.3	6.35	8,720	56.7	5.37
Transportation.....	<i>Transport.....</i>	2,362	89,963	212.5	6.94	34,201	80.8	7.64
Public Utilities.....	<i>Services d'utilité publique..</i>	223	291,251	64.9	2.13	112,700	25.1	2.38
Wholesale Trade.....	<i>Commerce de gros.....</i>	9,022	29,173	263.2	8.60	9,330	82.4	7.80
Retail Trade.....	<i>Commerce de détail.....</i>	9,784	25,451	249.0	8.13	8,317	81.4	7.70
Finance.....	<i>Finance.....</i>	9,753	45,011	439.0	14.34	14,101	137.5	13.01
Service.....	<i>Services.....</i>	5,273	16,151	85.2	2.79	4,420	23.3	2.21
Total.....	<i>Total.....</i>	55,996	54,368	3,060.2	100.00	18,862	1,056.4	100.00
Manufacturing Sub-Divided as follows:								
<i>La fabrication se subdivise ainsi:</i>								
Food and Beverages.....	<i>Aliments et boissons.....</i>	1,507	156,399	235.7	7.70	59,257	89.3	8.45
Tobacco Products.....	<i>Tabac et produits de tabac...</i>	19	1,454,211	27.6	.90	550,842	10.5	.99
Rubber Products.....	<i>Articles en caoutchouc.....</i>	50	453,140	22.7	.74	166,640	8.3	.79
Leather Products.....	<i>Articles en cuir.....</i>	336	29,161	9.8	.32	7,878	2.6	.25
Textile Products.....	<i>Textiles.....</i>	348	93,069	32.4	1.06	30,845	10.7	1.02
Clothing.....	<i>Vêtement.....</i>	1,434	18,573	26.6	.87	4,485	6.4	.61
Wood Products.....	<i>Articles en bois.....</i>	1,347	40,780	54.9	1.80	14,039	18.9	1.79
Paper Products.....	<i>Articles en papier.....</i>	314	684,764	215.0	7.02	268,831	84.4	7.98
Printing and Publishing.....	<i>Impression et édition.....</i>	1,089	49,961	54.4	1.78	17,373	18.9	1.79
Iron and Steel Products.....	<i>Prod. du fer et de l'acier....</i>	1,790	148,169	265.2	8.66	53,686	96.1	9.09
Transportation Equipment.....	<i>Matériel de transport.....</i>	752	177,922	133.8	4.38	66,407	49.9	4.74
Non-Ferrous Metal.....	<i>Métaux non ferreux.....</i>	393	66,898	26.3	.86	22,173	8.7	.83
Electrical Equipment.....	<i>Matériel électrique.....</i>	323	222,415	71.8	2.35	79,972	25.8	2.45
Non-Metallic Mineral.....	<i>Minéraux non métalliques..</i>	485	137,604	66.7	2.18	51,179	24.8	2.35
Petroleum and Coal.....	<i>Pétrole et charbon.....</i>	42	1,513,381	63.6	2.08	624,333	26.2	2.49
Chemical Products.....	<i>Produits chimiques.....</i>	636	162,324	103.2	3.37	58,115	37.0	3.50
Misc. Mfg. Industries.....	<i>Fabrications diverses.....</i>	733	40,288	29.5	.96	12,881	9.4	.88
Total Manufacturing..	<i>Total, fabrication...</i>	11,598	124,105	1,439.4	47.03	45,541	528.2	50.00

NOTE: For further information see Section III, page 103.—REMARQUE: Pour plus amples renseignements voir la page 103 de la Section III.



## *Section I*

**1959-60 Fiscal Year Collections**  
**Recettes de l'année financière 1959-1960**



## SECTION I

### COLLECTION STATISTICS

#### *Collections of the Taxation Division of the Department of National Revenue*

**Table 1—Collections 1959-60 Fiscal Year**—The Income Tax Act levies several different taxes on income, and these, together with collections under the Dominion Succession Duty Act and the Estate Tax Act are shown by District Taxation Offices for the 1959-60 fiscal year. Refunds of taxes are deducted from collections. Collection figures for the 1959-60 fiscal year are preliminary. Figures shown for the Service Centre which handles Ontario T1 Short returns cover the period since its operations commenced in January, 1960. These are negative because returns processed during this three-month period were mainly refund returns. A brief description of the various taxes levied follows:

**GENERAL INCOME TAX ON INDIVIDUALS**—Under Section 2 of the Act an income tax is levied upon the taxable income of persons resident in Canada at any time during a taxation year. The tax on individuals is levied at rates set forth in Section 32 of the Act. The detailed rates for the 1958 taxation year are given in Section II of this report, page 30. The collections under this heading have been subdivided to show the amounts collected by direct payments and amounts collected by deductions at the source.

Amounts shown as direct payments include collections of Gift Tax. Gift Tax is levied under Part IV of the Act at rates ranging from 10% to 28%.

**GENERAL INCOME TAX ON CORPORATIONS**—This is levied under Section 2 of the Act at rates set forth in Section 39. The detailed rates for the 1958 taxation year are given in Section III of this report, page 94. Under Section 105 of the Act, corporations may elect to pay tax on their undistributed income, the rate in effect in 1959 being 15%. Collections of this tax are included with the General Income Tax on Corporations.

**OLD AGE SECURITY TAX**—Under Section 10 of the Old Age Security Act, a tax of  $2\frac{1}{2}\%$  of taxable income or seventy-five dollars, whichever was the lesser, was levied on individuals for 1959, and 3% on the taxable income of corporations other than non-resident-owned investment corporations. In this table, collections of Old Age Security Tax are included with income tax.

**NON-RESIDENT TAX**—Under Section 106 of the Act taxes at rates varying from 5% to 15% in respect of certain types of income from Canada are levied on non-residents of Canada.

**ESTATE TAX**—Under the Estate Tax Act which became effective January 1, 1959 resident estates whose aggregate net value is over \$50,000 are subject to estate tax at varying rates; non-resident estates with property in

### STATISTIQUE DES RECETTES FISCALES

#### *Impôts perçus par la Division de l'Impôt du ministère du Revenu national*

**Tableau 1—Recettes, année financière 1959-1960**—La Loi de l'impôt sur le revenu établit plusieurs impôts différents sur le revenu; ceux-ci, ainsi que les recettes encaissées en vertu de la Loi fédérale sur les droits successoraux et en vertu de la Loi de l'impôt sur les biens transmis par décès, sont indiqués par bureau de district d'impôt pour l'année financière 1959-1960. Les remboursements d'impôt sont déduits des recettes. Les chiffres des recettes pour l'année financière 1959-1960 sont provisoires. Les chiffres indiqués à l'égard du Centre de service qui s'occupe des déclarations T1 Abrégée de l'Ontario se rapportent à la période écoulée depuis son inauguration en janvier 1960. Ces chiffres sont négatifs, parce que la plupart des déclarations élaborées au cours de ce trimestre ont donné lieu à des remboursements. Voici un exposé sommaire des différents impôts perçus:

**IMPÔT GÉNÉRAL SUR LE REVENU DE PARTICULIERS**—En vertu de l'article 2 de la loi, un impôt est établi sur le revenu imposable des personnes qui résident au Canada à quelque époque dans une année d'imposition. L'impôt sur les particuliers est perçu selon les taux énoncés à l'article 32 de la loi. Le détail des taux pour l'année d'imposition 1958 se trouve à la section II du présent ouvrage, en page 30. On a subdivisé les recettes figurant sous ce poste de façon à indiquer les versements directs et les déductions d'impôt à la source.

Les versements directs comprennent l'impôt sur les dons. Cet impôt est établi en vertu de la Partie IV de la loi, et varie entre 10 et 28 p. 100.

**IMPÔT GÉNÉRAL SUR LE REVENU DE CORPORATIONS**—Établi en vertu de l'article 2 de la loi, aux taux énoncés à l'article 39. Le détail des taux pour l'année d'imposition 1958 se trouve à la section III du présent ouvrage, en page 94. En vertu de l'article 105 de la loi, une corporation peut choisir de payer l'impôt sur son revenu non distribué; le taux en vigueur pour 1959 est de 15 p. 100. Les recettes au titre de cet impôt sont comprises dans l'impôt général sur le revenu de corporations.

**IMPÔT DE SÉCURITÉ DE LA VIEILLESSE**—En vertu de l'article 10 de la Loi sur la sécurité de la vieillesse, un impôt équivalant à  $2\frac{1}{2}\%$  p. 100 du revenu imposable ou soixante-quinze dollars, selon le moindre des deux, était exigé des particuliers pour 1959, et à 3 p. 100 sur le revenu imposable des corporations autres que les corporations de placement possédées par des non-résidents. Dans ce tableau, les recettes au titre de l'impôt de sécurité de la vieillesse sont comprises dans l'impôt sur le revenu.

**IMPÔT DE NON-RÉSIDENTS**—En vertu de l'article 106 de la loi, il est exigé des non-résidents du Canada des impôts variant de 5 à 15 p. 100 sur certains genres de revenus de provenance canadienne.

**IMPÔT SUR LES BIENS TRANSMIS PAR DÉCÈS**—D'après la Loi de l'impôt sur les biens transmis par décès, entrée en vigueur le 1<sup>er</sup> janvier 1959, les successions résidentes dont la valeur nette globale dépasse \$50,000 sont assujetties à l'impôt sur les biens transmis par décès suivant



Canada having an aggregate net value over \$5,000 are subject to a 15% estate tax in respect of such property. Collection figures under this head include succession duties pertaining to estates subject to duty under the Dominion Succession Duty Act which preceded the Estate Tax Act. The amount of duties collected as shown for Ottawa District includes collections on all foreign estates regardless of the district in which the return was filed. Of this amount, approximately \$10,800,000 is attributed to foreign estates.

#### **Historical Table 1—Tax Collections by Provinces—**

Total collections and those of individual and corporation general income tax, non-resident tax and succession duties for the fiscal years 1955 to 1960 inclusive are shown by Provinces in this table. The provincial allocation of collections is based upon the location of the District Office in which the revenue was collected. Edmonton, Ottawa, Service Centre and Charlottetown are offices whose administrative area is not confined to one province.

#### **Historical Table 2—Annual Collections and Costs—**

In this table are shown the annual collections of the Taxation Division, net of refunds. The columns headed "Individual Income Tax", "Corporation Income Tax" and "Non-Resident Tax" comprise collections under the "Income War Tax Act" enacted in 1917 and under the "Income Tax Act" enacted in 1948. This replaced the Income War Tax Act and was revised and re-enacted effective for the 1953 and subsequent taxation years. Under the heading "Excess Profits Tax" are shown collections under the "Business Profits War Tax Act" enacted during World War I and under the "Excess Profits Tax Act" enacted during World War II. The figures from 1941 to 1952 inclusive relate solely to the latter Act. The heading "Succession Duties and Estate Tax" refers to collections under "The Dominion Succession Duty Act" enacted 1941 and under the "Estate Tax Act" enacted 1958.

In comparing annual collection figures the effect of provincial tax credits allowed should be considered. For individual income tax, tax credits in respect of Quebec province would affect revenues beginning with the 1954 fiscal year, while for corporation income tax, tax credits in respect of Quebec would affect revenues beginning with the 1952 fiscal year and in respect of Ontario beginning with the 1957 fiscal year.

The cost of collecting the total annual revenues is also shown in this table. These costs include salaries, printing, travelling expenses, stationery, supplies, etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings.

différents taux; les successions non résidentes dont dépendent des biens au Canada d'une valeur nette globale de plus de \$5,000, sont assujetties à un impôt sur les biens transmis par décès de 15 p. 100 à l'égard de ces biens. Les chiffres des recettes sous cette rubrique comprennent des droits successoraux établis sur des successions imposables en vertu de la Loi fédérale sur les droits successoraux, loi qui a précédé la Loi de l'impôt sur les biens transmis par décès. Le montant des droits perçus dans le district d'Ottawa comprend les droits provenant de toutes les successions étrangères, quel que soit le district où la déclaration a été produite. De ce montant, quelque \$10,800,000 sont attribués aux successions étrangères.

**Tableau historique 1—Recettes fiscales par province**—Ce tableau donne par province pour les années financières 1955 à 1960 inclusivement le total des recettes fiscales et des recettes attribuables à l'impôt général sur le revenu de particuliers, à l'impôt général sur le revenu de corporations, à l'impôt de non-résidents et aux droits successoraux. La répartition des recettes par province se fonde sur la situation géographique du bureau de district qui les a encaissées. Les bureaux d'Ottawa, du Centre de service, d'Edmonton et de Charlottetown administrent des territoires dépassant les limites d'une province.

**Tableau historique 2—Recettes et frais par année**—Ce tableau indique les sommes nettes perçues chaque année par la Division de l'Impôt, une fois les remboursements déduits. Les colonnes intitulées "Impôt sur le revenu de particuliers", "Impôt sur le revenu de corporations" et "Impôt de non-résidents" comprennent les recettes perçues en vertu de la "Loi de l'impôt de guerre sur le revenu" édictée en 1917 et en vertu de la "Loi de l'impôt sur le revenu" édictée en 1948. Cette dernière, qui avait remplacé la Loi de l'impôt de guerre sur le revenu, a été refondue et édictée de nouveau pour les années d'imposition 1953 et suivantes. Sous le titre "Impôt sur les surplus de bénéfices" sont inscrites les recettes encaissées en vertu de la "Loi taxant les profits d'affaires pour la guerre", édictée pendant la première guerre mondiale et en vertu de la "Loi sur la taxation des surplus de bénéfices", édictée pendant la seconde guerre mondiale. Les chiffres de 1941 à 1952 inclusivement se rapportent tous à cette dernière loi. Le titre "Droits successoraux et Impôt sur les biens transmis par décès" s'entend des recettes perçues en vertu de la "Loi fédérale sur les droits successoraux" édictée en 1941 et en vertu de la "Loi de l'impôt sur les biens transmis par décès" édictée en 1958.

En comparant les chiffres annuels des recettes fiscales, il faut tenir compte de l'effet des dégrèvements admis au titre de l'impôt provincial. En ce qui concerne l'impôt sur le revenu des particuliers, les dégrèvements d'impôt à l'égard de la province de Québec porteraient sur les recettes à partir de l'année financière 1954; en ce qui concerne l'impôt sur le revenu des corporations, les dégrèvements d'impôt à l'égard de Québec porteraient sur les recettes à partir de l'année financière 1952 et à l'égard de l'Ontario, à partir de l'année financière 1957.

Le tableau donne aussi les frais annuels de perception, notamment les traitements, impressions, frais de voyage, papeterie, fournitures, etc. mais non la location d'immeubles ni la valeur locative des locaux occupés dans les immeubles du gouvernement.

**TABLE 1**  
**COLLECTIONS 1959-60 FISCAL YEAR (PRELIMINARY)**  
**By Provinces and Taxation Districts**

PROVINCE AND DISTRICT TAXATION OFFICE — Province et bureau de district d'impôt	GENERAL INCOME TAX AND OLD AGE SECURITY TAX			
	Impôt général sur le revenu et impôt de sécurité de vieillesse			
	INDIVIDUALS—Particuliers		TOTAL	CORPORATIONS
	Direct Payments — Paiements directs	Tax Deductions at Source — Déduction d'impôt à la source		
	\$	\$	\$	\$
<b>Newfoundland—Terre-Neuve:</b>				
St. John's.....	4,210,105.09	9,629,537.04	13,839,642.13	9,988,084.85
<b>Prince Edward Island—Île du Prince-Édouard:</b>				
Charlottetown.....	990,970.08	874,194.62	1,865,164.70	1,131,700.82
<b>Nova Scotia—Nouvelle-Écosse:</b>				
Sydney.....	1,465,151.03	3,554,091.13	5,019,242.16	1,077,659.42
Halifax.....	8,435,230.72	13,691,041.45	22,126,272.17	12,806,164.16
Total.....	9,900,381.75	17,245,132.58	27,145,514.33	13,883,823.58
<b>New Brunswick—Nouveau-Brunswick:</b>				
Saint John—Saint-Jean.....	7,153,662.87	14,553,687.09	21,707,349.96	13,602,985.72
<b>Quebec—Québec:</b>				
Québec.....	17,517,968.00	25,265,375.10	42,783,343.10	27,301,964.29
Sherbrooke.....	4,406,177.28	6,153,322.50	10,559,499.78	5,472,673.66
Montréal.....	84,955,487.10	236,543,239.26	321,498,726.36	339,349,880.70
Rouyn.....	1,542,153.91	3,342,952.66	4,885,106.57	1,978,471.47
Total.....	108,421,786.29	271,304,889.52	379,726,675.81	374,102,990.12
<b>Ontario:</b>				
Service Centre—Centre de service.....	3,757,786.00	33,137,080.13	29,379,294.13	—
Ottawa.....	20,446,207.17	105,383,697.71	125,829,904.88	28,216,198.94
Kingston.....	3,609,570.40	7,197,222.23	10,806,792.63	5,234,549.93
Belleville.....	5,797,654.44	10,646,154.32	16,443,808.76	4,909,949.10
Toronto.....	102,645,986.97	349,836,807.03	452,482,794.00	355,165,376.28
Hamilton.....	18,211,617.53	60,913,797.52	79,125,415.05	57,126,230.96
St. Catharines.....	6,493,643.86	23,719,174.18	30,212,818.04	18,899,247.30
Kitchener.....	12,349,710.19	25,242,228.89	37,591,939.08	18,452,143.63
London.....	15,681,727.42	42,512,513.05	58,194,240.47	60,235,410.42
Windsor.....	6,168,363.64	20,305,889.47	26,474,253.11	26,049,575.82
Sudbury.....	9,039,249.72	40,017,280.42	49,056,530.14	9,699,200.91
Fort William.....	4,309,469.81	14,106,405.19	18,415,875.00	6,028,839.68
Total.....	208,510,987.15	666,744,089.88	875,255,077.03	590,016,722.97
<b>Manitoba:</b>				
Winnipeg.....	20,502,336.49	65,332,115.87	85,834,452.36	52,650,868.62
<b>Saskatchewan:</b>				
Regina.....	11,935,776.07	16,820,145.76	28,755,921.83	8,682,393.61
Saskatoon.....	9,236,185.43	9,635,732.16	18,871,917.59	4,966,767.06
Total.....	21,171,961.50	26,455,877.92	47,627,839.42	13,649,160.67
<b>Alberta:</b>				
Calgary.....	20,981,767.95	40,429,238.60	61,411,006.55	36,112,097.06
Edmonton.....	15,411,537.21	40,965,394.09	56,376,931.30	27,190,791.50
Total.....	36,393,305.16	81,394,632.69	117,787,937.85	63,302,888.56
<b>British Columbia—Colombie-Britannique:</b>				
Penticton.....	4,605,267.86	6,874,916.48	11,480,184.34	3,080,313.79
Vancouver.....	37,694,435.85	104,814,918.53	142,509,354.38	94,184,684.88
Victoria.....	8,215,292.44	16,516,361.01	24,731,653.45	4,394,714.26
Total.....	50,514,996.15	128,206,196.02	178,721,192.17	101,659,712.93
<b>Yukon:</b>				
Whitehorse.....	248,855.22	1,820,996.44	2,069,851.66	226,762.96
<b>Canada.....</b>	<b>468,019,347.75</b>	<b>1,283,561,349.67</b>	<b>1,751,580,697.42</b>	<b>1,234,215,701.80</b>



**TABLEAU 1**  
**RECETTES FISCALES DE L'EXERCICE FINANCIER 1959-1960 (PRÉLIMINAIRES)**  
*Par province et par district d'impôt*

PROVINCE AND DISTRICT TAXATION OFFICE — Province et bureau de district d'impôt	NON-RESIDENT TAX — Impôt de non-résidents	TOTAL INCOME TAX ACT — Total, Loi de l'impôt sur le revenu	ESTATE TAX ACT — Loi de l'impôt sur les biens transmis par décès	GRAND TOTAL — Total global
<b>Newfoundland—Terre-Neuve:</b> St. John's.....	\$ 214,803.92	\$ 24,042,530.90	\$ 560,868.96	\$ 24,603,399.86
<b>Prince Edward Island—Île du Prince-Édouard:</b> Charlottetown.....	32,698.16	3,029,563.68	120,800.88	3,150,364.56
<b>Nova Scotia—Nouvelle-Écosse:</b> Sydney..... Halifax.....	9,587.01 326,451.77	6,106,488.59 35,258,888.10	219,228.03 7,493,197.05	6,325,716.62 42,752,085.15
Total.....	336,038.78	41,365,376.69	7,712,425.08	49,077,801.77
<b>New Brunswick—Nouveau-Brunswick:</b> Saint John—Saint-Jean.....	167,356.40	35,477,692.08	5,920,199.15	41,397,891.23
<b>Quebec—Québec:</b> Québec..... Sherbrooke..... Montréal..... Rouyn.....	631,335.74 130,399.42 24,870,255.25 8,269.47	70,716,643.13 16,162,572.86 685,718,862.31 6,871,847.51	1,327,863.16 523,583.81 11,085,879.12 120,858.42	72,044,506.29 16,686,156.67 696,804,741.43 6,992,705.93
Total.....	25,640,259.88	779,469,925.81	13,058,184.51	792,528,110.32
<b>Ontario:</b> Service Centre—Centre de service..... Ottawa..... Kingston..... Belleville..... Toronto..... Hamilton..... St. Catharines..... Kitchener..... London..... Windsor..... Sudbury..... Fort William.....	— 2,355,402.16 232,114.50 580,548.53 26,763,476.83 1,188,241.49 1,321,011.25 447,260.62 3,391,443.13 1,705,600.91 286,967.35 166,315.41	<b>29,379,294.13</b> 156,401,505.98 16,273,457.06 21,934,306.39 834,411,647.11 137,439,887.50 50,433,076.59 56,491,343.33 121,821,094.02 54,229,429.84 59,042,698.40 24,611,030.09	— 12,599,851.65 694,081.07 634,889.19 15,828,945.47 1,929,503.29 800,377.19 1,288,342.48 1,711,910.74 593,140.79 840,428.23 129,491.70	<b>29,379,294.13</b> 169,001,357.63 16,967,538.13 22,569,195.58 850,240,592.58 139,369,390.79 51,233,453.78 57,779,685.81 123,533,004.76 54,822,570.63 59,883,126.63 24,740,521.79
Total.....	38,438,382.18	1,503,710,182.18	37,050,961.80	1,540,761,143.98
<b>Manitoba:</b> Winnipeg.....	1,646,408.19	140,131,729.17	3,972,212.14	144,103,941.31
<b>Saskatchewan:</b> Regina..... Saskatoon.....	439,535.10 185,015.87	37,877,850.54 24,023,700.52	880,940.32 558,583.71	38,758,790.86 24,582,284.23
Total.....	624,550.97	61,901,551.06	1,439,524.03	63,341,075.09
<b>Alberta:</b> Calgary..... Edmonton.....	2,286,584.56 558,829.39	99,809,688.17 84,126,552.19	2,298,209.64 1,674,436.14	102,107,897.81 85,800,988.33
Total.....	2,845,413.95	183,936,240.36	3,972,645.78	187,908,886.14
<b>British Columbia—Colombie-Britannique:</b> Penticton..... Vancouver..... Victoria.....	69,590.88 3,189,308.08 147,815.93	14,630,089.01 239,883,347.34 29,274,183.64	559,292.95 10,941,118.98 3,100,796.47	15,189,381.96 250,824,466.32 32,374,980.11
Total.....	3,406,714.89	283,787,619.99	14,601,208.40	298,388,828.39
<b>Yukon:</b> Whitehorse.....	733.27	2,297,347.89	21,673.96	2,319,021.85
<b>Canada.....</b>	<b>73,353,360.59</b>	<b>3,059,149,759.81</b>	<b>88,430,704.69</b>	<b>3,147,580,464.50</b>

# HISTORICAL TABLE 1

## TAX COLLECTIONS BY PROVINCES

### 1955 to 1960 Fiscal Years Inclusive

PROVINCE		TOTAL TAX COLLECTIONS					
		<i>Total, impôts perçus</i>					
		1955	1956	1957	1958	1959	1960 <sup>(2)</sup>
		\$	\$	\$	\$	\$	\$
Newfoundland.....	<i>Terre-Neuve.....</i>	24,181,453	25,888,317	28,930,484	24,888,548	21,220,372	24,603,400
Prince Edward Island.....	<i>Île du Prince-Édouard.....</i>	2,481,615	3,130,571	3,880,242	3,878,769	3,184,583	3,150,366
Nova Scotia.....	<i>Nouvelle-Écosse.....</i>	37,607,624	39,538,043	44,690,590	45,475,365	40,091,076	49,077,802
New Brunswick.....	<i>Nouveau-Brunswick.....</i>	28,913,994	31,522,822	35,111,075	44,580,893	34,667,092	41,397,891
Quebec.....	<i>Québec.....</i>	640,141,660	627,509,144	761,823,684	763,215,464	680,134,408	792,528,110
Ontario.....	<i>Ontario.....</i>	1,204,268,537	1,250,064,363	1,518,992,041	1,543,903,805	1,332,348,723	1,540,761,144
Manitoba.....	<i>Manitoba.....</i>	105,345,383	104,107,626	117,109,465	122,361,275	122,186,272	144,103,941
Saskatchewan.....	<i>Saskatchewan.....</i>	53,389,567	39,398,992	44,536,943	54,213,092	56,630,725	63,341,076
Alberta.....	<i>Alberta.....</i>	122,273,498	123,613,896	154,264,330	174,542,069	164,483,712	187,908,886
British Columbia.....	<i>Colombie-Britannique.....</i>	235,517,736	254,611,414	305,666,111	287,022,133	252,275,706	298,388,826
Yukon.....	<i>Yukon.....</i>	2,844,228	2,553,070	2,238,726	2,120,540	2,253,241	2,319,022
Totals.....	<i>Totaux.....</i>	2,456,965,295	2,501,938,258	3,017,243,691	3,066,201,953	2,709,475,910	3,147,580,464
		INDIVIDUAL GENERAL INCOME TAX COLLECTIONS <sup>(1)</sup>					
		<i>Impôt général perçu sur le revenu des particuliers<sup>(1)</sup></i>					
		1955	1956	1957	1958	1959	1960 <sup>(2)</sup>
		\$	\$	\$	\$	\$	\$
Newfoundland.....	<i>Terre-Neuve.....</i>	12,331,538	13,235,430	14,250,228	14,628,377	11,573,291	13,839,644
Prince Edward Island.....	<i>Île du Prince-Édouard.....</i>	1,437,912	1,634,968	1,769,329	1,709,762	1,501,725	1,865,161
Nova Scotia.....	<i>Nouvelle-Écosse.....</i>	20,941,823	21,625,133	23,716,944	25,963,803	22,434,500	27,145,511
New Brunswick.....	<i>Nouveau-Brunswick.....</i>	16,438,288	17,018,342	19,573,362	19,264,219	16,788,294	21,707,350
Quebec.....	<i>Québec.....</i>	285,873,287	264,863,565	335,464,093	360,711,221	324,267,765	379,726,670
Ontario.....	<i>Ontario.....</i>	633,419,353	660,209,785	767,903,705	814,395,061	754,049,976	875,255,077
Manitoba.....	<i>Manitoba.....</i>	60,897,018	60,250,750	67,631,692	72,961,592	71,736,433	85,834,456
Saskatchewan.....	<i>Saskatchewan.....</i>	44,003,728	31,067,714	34,780,601	41,140,179	39,867,411	47,627,836
Alberta.....	<i>Alberta.....</i>	79,617,434	79,290,513	95,681,639	107,301,162	101,023,768	117,787,938
British Columbia.....	<i>Colombie-Britannique.....</i>	126,941,030	136,834,172	162,485,191	174,712,816	154,661,558	178,721,191
Yukon.....	<i>Yukon.....</i>	2,446,423	2,069,353	2,193,661	2,001,198	1,944,593	2,069,856
Totals.....	<i>Totaux.....</i>	1,284,347,834	1,288,099,725	1,525,450,445	1,634,789,390	1,499,849,314	1,751,580,691
		CORPORATION GENERAL INCOME TAX COLLECTIONS <sup>(1)</sup>					
		<i>Impôt général perçu sur le revenu des corporations<sup>(1)</sup></i>					
		1955	1956	1957	1958	1959	1960 <sup>(2)</sup>
		\$	\$	\$	\$	\$	\$
Newfoundland.....	<i>Terre-Neuve.....</i>	11,083,049	11,878,035	13,652,389	9,492,285	9,138,487	9,988,081
Prince Edward Island.....	<i>Île du Prince-Édouard.....</i>	795,492	825,363	1,884,970	1,918,478	1,253,321	1,131,701
Nova Scotia.....	<i>Nouvelle-Écosse.....</i>	14,382,751	15,373,102	18,392,590	17,339,502	14,988,960	13,883,821
New Brunswick.....	<i>Nouveau-Brunswick.....</i>	11,396,845	13,473,937	14,674,906	13,372,434	11,131,689	13,602,980
Quebec.....	<i>Québec.....</i>	326,497,484	318,894,362	370,138,324	365,311,257	316,177,897	374,102,990
Ontario.....	<i>Ontario.....</i>	515,130,112	524,813,761	678,591,516	669,364,568	519,174,663	590,016,721
Manitoba.....	<i>Manitoba.....</i>	41,170,130	39,290,489	44,650,737	45,368,487	45,979,642	52,650,861
Saskatchewan.....	<i>Saskatchewan.....</i>	8,252,630	6,840,097	7,606,044	10,709,466	13,744,924	13,649,161
Alberta.....	<i>Alberta.....</i>	38,841,294	40,415,261	53,532,482	60,558,552	58,443,597	63,302,881
British Columbia.....	<i>Colombie-Britannique.....</i>	98,704,452	108,825,314	132,512,957	101,978,255	85,539,449	101,659,711
Yukon.....	<i>Yukon.....</i>	331,584	426,097	—	57,441	305,537	226,761
Totals.....	<i>Totaux.....</i>	1,066,585,823	1,081,055,818	1,335,636,915	1,295,470,725	1,075,878,164	1,234,215,701

(1) Includes collections of Old Age Security Tax—*Comprend l'impôt perçu au titre de la sécurité de la vieillesse.*

(2) Preliminary—*Préliminaire.*



**TABLEAU HISTORIQUE 1**  
**RECETTES FISCALES PAR PROVINCE**  
*Années financières 1955 à 1960 inclusivement*

PROVINCE		NON-RESIDENT TAX COLLECTIONS					
		Impôt de non-résidents perçu					
		1955	1956	1957	1958	1959	1960 <sup>(2)</sup>
		\$	\$	\$	\$	\$	\$
Newfoundland.....	Terre-Neuve.....	524,882	465,040	445,158	423,496	215,919	214,804
Prince Edward Island.....	Île du Prince-Édouard.....	138,806	112,888	193,579	140,530	83,602	32,698
Nova Scotia.....	Nouvelle-Écosse.....	176,936	271,379	353,917	328,145	351,698	336,039
New Brunswick.....	Nouveau-Brunswick.....	125,615	132,471	175,492	157,487	175,812	167,357
Quebec.....	Québec.....	20,368,781	21,987,690	24,211,946	26,280,344	25,339,207	25,640,260
Ontario.....	Ontario.....	34,847,467	37,321,997	43,404,944	29,070,746	27,318,989	38,438,382
Manitoba.....	Manitoba.....	1,445,856	1,762,768	1,999,159	1,845,619	2,099,336	1,646,408
Saskatchewan.....	Saskatchewan.....	174,594	203,284	623,552	625,197	657,370	624,551
Alberta.....	Alberta.....	1,094,988	1,017,456	1,515,101	1,711,076	1,577,239	2,845,414
British Columbia.....	Colombie-Britannique.....	2,318,942	2,855,105	3,483,252	3,709,265	3,393,049	3,406,715
Yukon.....	Yukon.....	46,742	45,611	41,035	42,175	1,071	733
Totals.....	Totaux.....	61,263,609	66,175,689	76,447,135	64,334,080	61,213,292	73,353,361
		SUCCESSION DUTY AND ESTATE TAX COLLECTIONS					
		Droits successoraux et impôt sur les successions perçus					
		1955	1956	1957	1958	1959	1960 <sup>(2)</sup>
		\$	\$	\$	\$	\$	\$
Newfoundland.....	Terre-Neuve.....	241,983	309,811	582,710	344,389	292,676	560,869
Prince Edward Island.....	Île du Prince-Édouard.....	109,405	557,351	32,364	109,999	345,934	120,801
Nova Scotia.....	Nouvelle-Écosse.....	2,106,114	2,268,429	2,227,139	1,843,916	2,315,919	7,712,425
New Brunswick.....	Nouveau-Brunswick.....	953,246	898,072	687,315	11,786,753	6,571,298	5,920,199
Quebec.....	Québec.....	7,402,108	21,763,528	32,009,320	10,912,642	14,349,538	13,058,185
Ontario.....	Ontario.....	20,871,606	27,718,819	29,091,876	31,073,431	31,805,094	37,050,962
Manitoba.....	Manitoba.....	1,832,380	2,803,619	2,827,877	2,185,578	2,370,861	3,972,212
Saskatchewan.....	Saskatchewan.....	958,615	1,287,897	1,526,746	1,738,249	2,361,020	1,439,524
Alberta.....	Alberta.....	2,719,781	2,890,666	3,535,108	4,971,279	3,439,108	3,972,646
British Columbia.....	Colombie-Britannique.....	7,553,312	6,096,824	7,184,711	6,621,796	8,681,652	14,601,208
Yukon.....	Yukon.....	19,479	12,010	4,030	19,726	2,040	21,674
Totals.....	Totaux.....	44,768,029	66,607,026	79,709,196	71,607,758	72,535,140	88,430,705



**HISTORICAL TABLE 2—TABLEAU HISTORIQUE 2**  
**ANNUAL COLLECTIONS AND COSTS OF THE TAXATION DIVISION**  
**IMPÔTS PERÇUS ET FRAIS ENGAGÉS PAR LA DIVISION DE L'IMPÔT PAR ANNÉE**  
 (All money figures in millions of dollars—*En millions de dollars*)

FISCAL YEAR ENDED MARCH 31  <i>Année financière se terminant le 31 mars</i>	INDIVIDUAL INCOME TAX ( <sup>1</sup> )  <i>Impôt sur le revenu des particuliers (<sup>1</sup>)</i>	CORPORATION INCOME TAX ( <sup>1</sup> )  <i>Impôt sur le revenu des corporations (<sup>1</sup>)</i>	EXCESS PROFITS TAX  <i>Impôt sur les surplus de bénéfices</i>	NON- RESIDENT TAX  <i>Impôt de non-résidents</i>	SUCCESSION DUTIES AND ESTATE TAX  <i>Droits successoraux et impôt sur les successions</i>	TOTAL COLLECTIONS  <i>Recettes totales</i>	TOTAL ANNUAL COST  <i>Total des frais par année</i>	PERCENTAGE COST OF COLLECTION  <i>Frais de perception en %</i>
	\$	\$	\$	\$	\$	\$	\$	\$
1917	—	—	12.5	—	—	12.5	0.1	0.46
1918	—	—	21.3	—	—	21.3	0.1	0.51
1919	8.0	1.4	33.0	—	—	42.4	0.5	1.17
1920	13.2	7.1	44.1	—	—	64.4	1.2	1.78
1921	32.5	13.8	40.8	—	—	87.1	1.9	2.24
1922	39.8	38.9	22.8	—	—	101.5	2.3	2.24
1923	31.7	28.0	13.0	—	—	72.7	2.0	2.80
1924	25.7	28.5	4.8	—	—	59.0	1.9	3.28
1925	25.2	31.1	2.7	—	—	59.0	1.7	2.87
1926	23.8	31.7	1.2	—	—	56.7	1.7	3.04
1927	18.0	29.3	0.7	—	—	48.0	1.7	3.58
1928	23.2	33.3	1.0	—	—	57.5	2.0	3.39
1929	24.8	34.6	0.5	—	—	59.9	2.1	3.55
1930	27.2	41.8	0.2	—	—	69.2	2.1	3.10
1931	26.6	44.4	—	—	—	71.0	2.2	3.03
1932	24.8	36.5	—	—	—	61.3	2.1	3.48
1933	26.0	36.1	—	—	—	62.1	2.0	3.16
1934	29.2	27.4	—	4.8	—	61.4	1.9	3.12
1935	25.2	35.8	—	5.8	—	66.8	2.0	2.95
1936	33.0	42.5	—	7.2	—	82.7	2.1	2.56
1937	35.4	58.0	—	8.9	—	102.3	2.1	2.08
1938	40.4	70.0	—	10.2	—	120.6	2.3	1.87
1939	46.9	85.2	—	9.9	—	142.0	2.4	1.70
1940	45.4	77.9	—	11.1	—	134.4	2.5	1.85
1941	103.5	131.6	24.0	13.0	—	272.1	2.9	1.06
1942	296.1	185.8	135.2	28.3	7.0	652.4	3.8	0.59
1943	534.1	348.0	454.6	28.1	13.3	1,378.1	5.4	0.39
1944	813.4	311.4	468.7	26.9	15.0	1,635.4	8.0	0.49
1945	767.8	276.4	465.8	28.6	17.3	1,555.9	9.9	0.64
1946	691.6	217.8	494.2	28.3	21.4	1,453.3	11.8	0.81
1947	694.5	238.8	448.7	30.1	23.6	1,435.7	13.7	0.96
1948	659.8	364.1	227.0	35.9	30.8	1,317.6	19.6	1.49
1949	762.6	492.0	44.8	43.5	25.5	1,368.4	28.1	2.05
1950	622.0	603.2	1.8	47.5	29.9	1,300.8	28.1	2.16
1951	652.3	799.2	10.1	61.6	33.6	1,556.8	25.2	1.62
1952	975.8	1,132.7	2.4	55.0	38.2	2,204.1	21.9	0.99
1953	1,225.3	1,276.9	—	53.7	38.1	2,594.0	21.8	0.84
1954	1,278.4	1,246.8	—	53.8	39.1	2,618.1	22.9	0.88
1955	1,284.4	1,066.5	—	61.3	44.8	2,457.0	25.7	1.05
1956	1,288.1	1,081.1	—	66.2	66.6	2,502.0	26.1	1.04
1957	1,525.5	1,335.6	—	76.4	79.7	3,017.2	28.4	0.94
1958	1,634.8	1,295.5	—	64.3	71.6	3,066.2	31.2	1.02
1959	1,499.9	1,075.9	—	61.2	72.5	2,709.5	31.8	1.17
1960 <sup>(2)</sup>	1,751.6	1,234.2	—	73.4	88.4	3,147.6	31.6	1.00
Totals.....	19,687.5	15,546.8	2,972.3	995.0	756.4	39,958.0	440.9	1.11

(<sup>1</sup>) Includes collections of Old Age Security Tax for 1952 and subsequent fiscal years—*Comprend l'impôt perçu au titre de la sécurité de la vieillesse pour les années financières 1952 et suivantes.* (<sup>2</sup>) Preliminary—*Préliminaires.*

## *Section II*

Individual Income Tax Statistics  
1958 Taxation Year

Statistique concernant les particuliers  
Année d'imposition 1958





## SECTION II

### INDIVIDUAL INCOME TAX STATISTICS 1958 TAXATION YEAR

#### *Basic Information and Definitions*

**Statistical Sample and Coverage**—This section presents in Tables 1 to 10 an analysis of the tax returns filed by individuals for the 1958 taxation year. The statistics have been compiled from a sample of such returns. Three sample ratios were used, namely 5%, 10% and 100%. The 100% ratio was used for returns reporting Total Income over certain limits. These limits were specified separately for each District Office depending upon the volume of returns received. For T1 Short returns the limit for most District Offices was \$20,000; for T1 General returns the limit ranged from \$15,000 in the largest District Offices to \$5,000 in the smaller offices. Over the specified limits all returns were selected to be analyzed; below these limits 5% of returns were sampled on a random sampling basis (or in certain districts 10% of such returns were included in the sample). In the aggregate, the number of returns analyzed was between 6 and 7 per cent of the total number filed in the normal filing period. Some late-filed returns were omitted in order to make these data available at an early date, with the result that the statistical coverage falls short of being complete by a margin of approximately 2%. The sampling technique greatly speeds up the analysis of the large volume of returns and is believed to be accurate in overall results; in very small groups the same degree of accuracy cannot be expected as in the larger groups.

Members of the armed forces whose income consists largely of service pay and allowances are not required to file returns, due to the fact that their tax is deducted in full at the source, and hence are excluded from these statistics.

**Source of Information**—Information is extracted from T1 returns by statistical units in the various district offices and entered on mark sensing document cards in accordance with a manual of instructions. The statistics are extracted from returns subsequent to their assessment. A portion of the returns are later reassessed and any changes resulting from reassessment are not taken into account in these statistics. The document cards are forwarded to Head Office where they are processed and the final statistics compiled. The source of the various statistical items is given below.

All forms referred to are for the 1958 taxation year. Two types of individual tax return forms were in use. The T1 Short Form was used by individuals whose earned income of any amount was solely from salary, wages or pension and whose investment income, if any, was not over \$2,500. The T1 General was the form prescribed for use by all other individuals including the following: those whose earned income was not derived solely from salary, wages or pension, individuals in business as proprietors or partners, farmers, fishermen, those receiving professional fees, commissions or rents,

### STATISTIQUE CONCERNANT LES PARTICULIERS — ANNÉE D'IMPOSITION 1958

#### *Renseignements fondamentaux et définitions*

**Échantillon et portée statistiques**—La présente section donne dans les tableaux 1 à 10 l'analyse des déclarations d'impôt produites par les particuliers pour l'année d'imposition 1958. La statistique a été dressée d'après un échantillon de ces déclarations selon trois pourcentages différents soit 5, 10 et 100 pour cent. L'échantillon de 100 p. 100 a été utilisé pour les déclarations qui indiquent un revenu total dépassant certaines limites; celles-ci ont été établies séparément pour chaque bureau de district d'après le nombre de déclarations reçues. Dans le cas des T1 Abrégée, la limite est de \$20,000 dans la plupart des bureaux de district. Dans le cas des T1 Générale, elle va de \$15,000 dans les bureaux les plus importants à \$5,000 dans les bureaux les moins importants. Toutes les déclarations au-delà des limites ont été prélevées pour analyse; quant aux déclarations en deçà des limites, on en a prélevé 5 p. 100 au hasard (10 p. 100 dans certains districts). Dans l'ensemble, les déclarations analysées constituent de 6 à 7 p. 100 du total des déclarations produites pendant la période normale de production. Comme on a omis certaines déclarations produites en retard afin que la statistique puisse être disponible plus tôt, la portée statistique est donc incomplète, la marge étant d'environ 2 p. 100. L'échantillonnage rend beaucoup plus rapide l'analyse du grand nombre de déclarations produites. On croit qu'il donne des résultats d'ensemble exacts; mais quand il s'agit de très petits groupes, on ne peut espérer en obtenir le même degré d'exactitude qu'on en obtiendrait dans le cas de groupes plus considérables.

Les membres des forces armées dont les revenus se composent surtout de soldes et indemnités militaires ne sont pas tenus de produire de déclarations, leur impôt étant déduit intégralement à la source; leurs revenus n'entrent donc pas dans cette statistique.

**Source de renseignements** — Dans les différents bureaux de district, des sous-sections statistiques extraient les renseignements des déclarations T1 et les portent sur des fiches-documents électrographiques conformément à un manuel d'instructions. La statistique est extraite des déclarations après que la cotisation a été établie. Une partie des déclarations sont cotisées de nouveau plus tard; les changements qui découlent de ces nouvelles cotisations n'entrent pas en ligne de compte dans le calcul de la statistique. Les fiches-documents sont expédiées au bureau principal; là, on les élabore et l'on dresse la statistique définitive. On trouvera ci-après la source de tous les postes statistiques.

Toutes les formules mentionnées concernent l'année d'imposition 1958. Deux genres de déclarations d'impôt sur le revenu des particuliers ont été employées. La formule T1 Abrégée servait aux particuliers dont le revenu gagné, quel qu'en fût le montant provenait uniquement de traitement, salaire, ou pension et dont le revenu de placements s'ils en avaient, ne dépassait pas \$2,500. L'emploi de la formule T1 Générale était prescrit pour tous les autres particuliers y compris ceux dont le revenu gagné ne provenait pas uniquement de traitement, salaire, ou pension, les particuliers en affaires à titre de propriétaires ou d'associés, les cultivateurs, les pêcheurs, les particuliers touchant des honoraires



individuals with investment income in excess of \$2,500 and those claiming foreign tax credits or capital cost allowance.

**Number of Returns** (Item 1)—This refers to the combined number of T1 General and T1 Short Form returns filed in District Offices for the taxation or calendar year 1958. Final date for filing without penalty was April 30, 1959. No cognizance is taken of second returns filed in amendment of an original. A return is considered "taxable" when a tax is assessed; otherwise a return is "non-taxable".

**Number with Standard Deduction** (Item 2)—This refers to the number of returns claiming the standard Deduction in lieu of detailing specific claims for charitable donations, medical expenses and dues. The amount of the Standard Deduction is included in Item 21 and the definition will be found under this item below.

**Wages and Salaries** (Item 3)—The amount reported under this heading is the wage or salary income together with the value of free board and lodging and tips, gratuities and casual earnings. Taxable pension income is also included and any amount allocated to an employee under an employee's profit sharing plan. The required information is shown under "Salaries, Wages, Bonuses, Pensions" on the T1 Short Form and on page 2 of the T1 General under "Summary of Income". The figure shown is the income before any pension plan contributions have been deducted.

**Business Income** (Item 4)—The net business income is found on page 4 of the T1 General. The figure is net except in Table 9 where the gross is also shown, the gross being obtained from the taxpayer's own Profit and Loss statement.

**Professional Income** (Item 5)—This has been extracted from page 4 of the T1 General. Professional income is broadly defined as income received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified under Item 3—"Wages and Salaries". The main sources of professional income may be ascertained by examination of the professional occupations in Table 3. Professional income is shown net except in Table 9 where the gross is also shown.

**Commission Income** (Item 6)—The information for this item has been taken from page 4 of the T1 General. Commission income is shown on a net basis except in Table 9 where gross commission is also shown. From commission income, as defined here, the salesman may deduct travelling and other expenses incurred in earning the income. Sales representatives or agents who occupy their own business quarters, charge wages or office rent or expenses, are classified as business proprietors and the resulting net income is classed as "Business Income".

**Farm or Fishing Income** (Item 7)—The net farm or fishing income is found on page 4 of the T1 General. Gross farm or fishing income, also found on page 4, is shown in Table 9.

professionnels, commissions ou loyers, les particuliers touchant un revenu de placements dépassant \$2,500 et les particuliers réclamant un dégrèvement au titre d'impôts étrangers ou l'allocation du coût en capital.

**Nombre de déclarations** (Poste 1)—Signifie le nombre réuni des déclarations T1 Générale et T1 Abrégée produites dans les bureaux de district pour l'année d'imposition ou l'année civile 1958. La date ultime jusqu'à laquelle on pouvait produire sans encourir de pénalités était le 30 avril 1959. On n'a pas tenu compte des secondes déclarations produites à titre de modification d'une déclaration initiale. On considère comme déclaration "imposable" celle qui donne lieu à un impôt; autrement, une déclaration est "non imposable".

**Nombre réclamant la déduction uniforme** (Poste 2)—Signifie le nombre de déclarations où le contribuable réclame la déduction uniforme au lieu de faire des réclamations détaillées au titre des dons de charité, des frais médicaux et des cotisations respectivement. Le montant de la déduction uniforme étant inclus dans le poste 21, on en trouvera aussi la définition à ce poste ci-après.

**Salaires et traitements** (Poste 3)—Le montant indiqué à ce poste est le revenu de salaire ou traitement augmenté de la valeur de la pension et du logement gratuits, des pourboires, gratifications et gains occasionnels. Sont aussi compris le revenu de pension imposable et les montants attribués à un employé en vertu d'un plan de participation des employés aux bénéfices. Les renseignements nécessaires se trouvent à la rubrique "Traitements, salaires, sursalaires, pensions" dans la formule T1 Abrégée et à la page 2 de la T1 Générale sous le titre "Sommaire des revenus". Le montant indiqué est le revenu non diminué de toutes contributions aux régimes de pension.

**Revenu d'entreprises** (Poste 4)—Le revenu net d'entreprise se trouve en page 4 de la T1 Générale. Il s'agit du montant net, sauf au tableau 9 qui donne aussi le revenu brut; ce dernier est obtenu de l'état des profits et pertes fourni par le contribuable.

**Revenu de professions libérales** (Poste 5)—A été extrait de la page 4 de la T1 Générale. On peut le définir de façon générale comme étant le revenu tiré de l'exercice par un contribuable à son compte, d'une profession libérale dans un but lucratif. Si un membre d'une profession libérale est employé à traitement annuel par une compagnie, un gouvernement ou une institution, sa rémunération relève du poste 3 "Salaires et traitements". On trouvera les principales sources de revenu de professions libérales en examinant les occupations professionnelles au tableau 3. Il s'agit du revenu net, sauf au tableau 9 qui donne aussi le revenu brut.

**Revenu-commissions** (Poste 6)—Les renseignements au sujet de ce poste ont été pris en page 4 de la T1 Générale. Il s'agit du revenu net, sauf au tableau 9 qui donne aussi le revenu-commissions brut. Sur le revenu-commissions ainsi défini, le vendeur peut déduire les frais de voyage et autres qu'il a engagés en gagnant le revenu. Les représentants ou agents de vente qui ont leurs propres bureaux, paient des salaires ou des loyers ou autres dépenses de bureau sont classés comme propriétaires d'entreprise; leur revenu net est classé comme "Revenu d'entreprise".

**Revenu d'agriculture ou de pêche** (Poste 7)—Le revenu net d'agriculture ou de pêche se trouve en page 4 de la T1 Générale. Le revenu brut d'agriculture ou de pêche, indiqué aussi en page 4, est donné au tableau 9.



**Old Age Pension Income** (Item 8)—This item has been compiled from the amounts declared as “Old Age Security Pension” on the T1 Short Form and on page 2 of the T1 General.

**Other Earned Income** (Item 9)—This includes any other types of earned income not elsewhere classified such as royalties in respect of a work or invention of which the taxpayer is the author or inventor, and directors’, executors’ and miscellaneous fees. These are found mainly on Page 2 of the T1 General under Summary of Income under the sub-headings “Director’s and Executor’s Fees” and “Other Income”.

**Earned Income** (Items 3 to 9), and **Investment Income** (Items 10 to 16)—Earned income as defined in section 32 of the Income Tax Act is reflected in Items 3 to 9, with the exception of rental income from real property which from the economic point of view is here classified as “Investment Income”.

**Dividends** (Item 10)—The dividends have been compiled from the amounts declared as dividends on the T1 Short and on Page 3 of the T1 General under the heading of Investment Income after deducting carrying charges and depletion, if any. Oil royalties are treated as dividends; non-taxable dividends are not included.

**Bond and Bank Interest** (Item 11)—This item represents amounts specified as bond interest or bank interest under the heading of Investment Income on page 3 of the T1 General and on the T1 Short. Interest reported on the T1 Short is entered under this heading unless otherwise specified. Interest on “mortgages, notes and other securities” is treated as mortgage interest.

**Rental Income** (Item 12)—The income from real estate rentals is reported on page 4 of the T1 General. The figure is net except in Table 9 where the gross is also shown.

**Annuity Income** (Item 13)—Only the taxable portion of annuity income as specified under Investment Income on page 3 of the T1 General is tabulated. Some annuities are wholly tax exempt and all others are exempt as to the capital element therein. Amounts identified as annuity income under Other Income on the T1 Short are included.

**Estate Income** (Item 14)—Income from estates or trust funds, whether paid or accrued, is reported as Other Income on the T1 Short and on Page 3 of the T1 General.

**Mortgage Interest** (Item 15)—Mortgage interest is reported on page 3 of the T1 General as Investment Income under the sub-heading “Other Interest”. Amounts specified as mortgage interest on the T1 Short are included.

**Revenu de pension de vieillesse** (Poste 8)—A été dressé d’après les montants de “Pension de sécurité de la vieillesse” déclarés dans la T1 Abrégée ou en page 2 de la T1 Générale.

**Autres revenus gagnés** (Poste 9)—Comprend les autres genres de revenus gagnés qui ne sont pas classés ailleurs, notamment les redevances à l’égard d’un ouvrage ou d’une invention dont le contribuable est l’auteur ou l’inventeur, les jetons de présence d’administrateurs, les honoraires d’exécuteurs testamentaires et autres honoraires divers. On les trouve surtout en page 2 de la T1 Générale sous le titre “Sommaire des revenus” aux rubriques “Jetons de présence d’administrateurs et honoraires d’exécuteurs testamentaires” et “Autres revenus”.

**Revenu gagné** (Postes 3 à 9) et **Revenu de placements** (Postes 10 à 16)—Le revenu gagné, défini à l’article 32 de la Loi de l’impôt sur le revenu, est indiqué aux postes 3 à 9 à l’exception du revenu de location d’immeubles; pour des considérations d’ordre économique, le revenu de location d’immeubles est classé ici comme “Revenu de placements”.

**Dividendes** (Poste 10)—La statistique des dividendes a été dressée d’après les dividendes déclarés dans la T1 Abrégée et en page 3 de la T1 Générale, sous le titre “Revenu de placements” après déduction des frais incidents et de l’épuisement s’il en est. Les redevances pétrolières sont assimilées aux dividendes; les dividendes non imposables n’entrent pas en ligne de compte.

**Intérêt obligataire et bancaire** (Poste 11)—Représente les montants désignés comme intérêt d’obligations ou intérêt de dépôts en banque sous le titre “Revenu de placements” en page 3 de la T1 Générale et dans la T1 Abrégée. A moins d’indications contraires, l’intérêt déclaré dans la T1 Abrégée est inscrit à ce poste. L’intérêt d’“Hypothèques, billets et autres titres” est assimilé à l’intérêt hypothécaire.

**Revenu de location** (Poste 12)—Le revenu de location d’immeubles est déclaré en page 4 de la T1 Générale. Il s’agit d’un montant net, sauf au tableau 9 qui donne aussi le revenu brut.

**Revenu de rentes** (Poste 13)—La statistique donne seulement la fraction imposable du revenu de rentes, ainsi que l’indique la page 3 de la T1 Générale sous le titre “Revenu de placements”. Certaines rentes sont entièrement exemptées d’impôt et l’élément capital de toutes les autres est aussi exempt d’impôt. Entrent également en ligne de compte les montants désignés comme revenu de rentes à la rubrique “Autres revenus” dans la T1 Abrégée.

**Revenu de successions** (Poste 14)—Le revenu de successions ou de fonds en fiducie, qu’il soit versé ou accumulé, est déclaré à titre d’“Autres revenus” dans la T1 Abrégée et en page 3 de la T1 Générale.

**Intérêt hypothécaire** (Poste 15)—L’intérêt hypothécaire est déclaré en page 3 de la T1 Générale comme revenu de placements sous le sous-titre “Autres intérêts”. Ce poste comprend aussi l’intérêt hypothécaire déclaré dans les T1 Abrégée.



**Other Investment Income** (Item 16)—This includes all amounts declared under the sub-heading "All Other Investment Income" under Investment Income on page 3 of the T1 General. It embraces all types of taxable investment income not otherwise specified, including income from alimony and all royalties other than the types specified in Items 9 and 10 above.

**Personal Exemptions** (Item 18)—This information is taken from the amount shown under this heading on the front page of the T1 Short and on page 2 of the T1 General. It includes the marital exemption, exemption for dependents and exemption claimed on account of age.

**Pension Contributions** (Item 19)—The amount deducted from wages and salaries in respect of contributions to a registered pension plan is shown under this heading. The totals are made up of the amounts specified as "Registered Pension Plan Contributions" on the T1 Short and on page 2 of the T1 General.

**Retirement Savings Premiums** (Item 20)—This is the amount deducted in respect of premiums paid under a registered retirement savings plan designated as "Registered retirement savings plan premiums" on both the T1 Short and T1 General.

**Donations, Medical and Standard Deduction** (Item 21)—This includes the amount claimed either as Standard Deduction or as the total of allowable amounts for charitable donations, medical expenses and union, professional or like dues. The claim appears under the heading "Donations, Medical Expenses, Dues" on the T1 Short form or under similar heading on page 2 of the T1 General. The Act permits every taxpayer resident in Canada for the full year 1958 to make a Standard Deduction of \$100 from income or, if it is to his advantage, he is entitled to make separate claims for donations, medical expenses and dues. The amount of Standard Deduction included in Item 21 may be estimated by multiplying the number claiming standard deduction (Item 2) by \$100. Charitable donations to a maximum of 10% of net income are an allowable deduction from net income if the claim is supported with receipts. Likewise the Act permits a deduction from income in respect of medical expenses to the extent that they are in excess of 3% of net income. Thus only the amount of expenses which exceeds 3% of income is included in this item. The maximum allowable deduction for medical expenses is \$1,500 for single persons and \$2,000 for married persons, plus \$500 for each dependant up to a total of \$2,000 for such dependants.

**Other Deductions** (Item 22)—This item includes alimony and separation allowance paid out, business losses sustained in prior years, and other deductions including "away-from-home" expenses of those employed in transportation industries. These deductions are specified on the T1 Short and on page 2 of the T1 General.

**Autres revenus de placements** (Poste 16)—Comprend tous les montants déclarés à la rubrique "Tous autres revenus de placements" dans le "Revenu de placements" en page 3 de la T1 Générale. Ce poste comprend tous les genres de revenus de placements imposables non mentionnés ailleurs notamment le revenu de pension alimentaire et toutes les redevances qui ne relèvent pas des postes 9 et 10 ci-haut.

**Exemptions personnelles** (Poste 18)—Ce renseignement est tiré du montant indiqué à ce titre au recto de la T1 Abrégée et en page 2 de la T1 Générale. Ce poste comprend l'exemption de marié, l'exemption pour personnes à charge et l'exemption en raison d'âge.

**Contributions à caisses de pension** (Poste 19)—Sont inclus ici les montants déduits sur les salaires et traitements à l'égard de contributions à un plan enregistré de pension. Le total se compose des montants indiqués au poste "Contribution à un plan enregistré de pension" dans la T1 Abrégée et en page 2 de la T1 Générale.

**Primes d'épargne-retraite** (Poste 20)—Signifie le montant déduit à l'égard de primes versées en vertu d'un plan enregistré d'épargne-retraite appelé "Primes de plans enregistrés d'épargne-retraite" sur la T1 Abrégée et sur la T1 Générale.

**Dons, frais médicaux et déduction uniforme** (Poste 21)—Comprend le montant réclamé au titre soit de déduction uniforme ou du total des montants déductibles de dons de charité, frais médicaux et cotisations syndicales, professionnelles ou assimilées. La réclamation se trouve à la rubrique "Dons, frais médicaux, cotisations" sur la T1 Abrégée ou à la rubrique analogue en page 2 de la T1 Générale. La loi permet à tout contribuable qui a résidé au Canada durant toute l'année 1958 d'opérer sur le revenu une déduction uniforme de \$100 ou, si la chose est à son avantage, il a le droit de faire des réclamations distinctes au titre des dons, des frais médicaux et des cotisations. On peut faire un total estimatif des déductions uniformes comprises dans le poste 21 en multipliant par \$100 le nombre réclamant la déduction uniforme (poste 2). Les dons de charité jusqu'à concurrence de 10 p. 100 du revenu net constituent une déduction admissible sur le revenu net s'ils sont appuyés de reçus. Pareillement, la loi permet d'opérer une déduction sur le revenu au titre des frais médicaux dans la mesure où ces derniers dépassent 3 p. 100 du revenu net. C'est donc seulement la partie des frais médicaux dépassant 3 p. 100 du revenu qui est comprise dans ce poste. Le maximum déductible au titre des frais médicaux est de \$1,500 pour les célibataires et \$2,000 pour les personnes mariées, plus \$500 pour chaque personne à charge jusqu'à concurrence de \$2,000 pour ces personnes à charge.

**Autres déductions** (Poste 22)—Comprend la pension alimentaire ou les allocations de séparation payées, les pertes commerciales d'années antérieures et autres déductions y compris les frais que les employés du transport engagent alors qu'"absents de chez eux". Ces déductions sont mentionnées dans la T1 Abrégée et en page 2 de la T1 Générale.



**Taxable Income Assessed (Item 24)**—This is the amount arrived at after deducting all exemptions and allowances. The income code used for the distribution by income classes is not based upon this figure but upon the total income.

**Tax Payable (Item 25)**—This figure is the "Tax Payable" as computed on the T1 Short and on page 2 of the T1 General including the Old Age Security Tax and, where applicable, the 4% surtax on investment income. Provincial and foreign tax credits and credits for 20% of net dividends from taxable Canadian corporations have been deducted where applicable.

**Surtax included in Item 25 (Item 26)**—This is the amount of the Surtax included in the Tax Payable (Item 25). Surtax is applicable only to taxpayers with investment income over \$2,500.

**Revenu imposable cotisé (Poste 24)**—C'est le montant auquel on arrive après avoir déduit toutes les exemptions et déductions. Le chiffre utilisé pour la répartition par catégorie de revenu ne se fonde pas sur ce montant mais plutôt sur le revenu total.

**Impôt à payer (Poste 25)**—C'est l'"Impôt à payer" calculé dans la T1 Abrégée et en page 2 de la T1 Générale y compris l'impôt de sécurité de la vieillesse et, s'il y a lieu, la surtaxe de 4 p. 100 sur le revenu de placements. Lorsqu'il y a lieu, on a déduit les dégrèvements pour impôts provinciaux et étrangers et le dégrèvement de 20 p. 100 des dividendes nets de corporations canadiennes imposables.

**Surtaxe comprise dans le poste 25 (Poste 26)**—C'est le montant de surtaxe comprise dans l'impôt à payer (Poste 25). La surtaxe s'applique seulement si le contribuable a un revenu de placements supérieur à \$2,500.

### *Notes on the Separate Tables*

#### *Remarques sur les différents tableaux*

**Table 1—General Statement by Provinces**—The most significant of the income and income tax statistics are combined into a short statement in Table 1. The taxable and non-taxable figures are shown on both a separate and consolidated basis. This and Table 9 are the only tables in which the taxable and non-taxable data are merged. The allocation of returns by provinces in this table is on the basis of the province where the taxpayer's residence was located on 31st December, 1958 as given on the front of the T1 Short or T1 General. If the taxpayer at 31st December resided outside Canada, his return for the purpose of this table has been assigned to the province in which it was filed. In all other provincial tables of this Section, the allocation of returns is on the basis of the taxpayer's address at the time of filing his return. The amount of the Old Age Security Tax has been calculated and deducted from the Total Tax to arrive at the Income Tax Payable.

**Table 2—Distribution by Income Classes**—In this table all returns are classified according to the size of the total income assessed. Some returns with less than \$1,000 income are taxable. (1) Returns filed by trustees of estates or by certain non-residents of Canada in respect of income from Canada are not subject to personal exemptions. (2) Individuals resident in Canada for only a portion of the taxation year are taxed upon income which they earned during their period of residence in Canada with deductions pro-rated to the same period. (3) Certain returns in which the exemptions exceed the income may nevertheless be taxable in respect of lump sum pension payments.

**Table 3—Distribution by Occupational Classes**—The classification of individual taxpayers by occupation is based in the main on the taxpayer's method of earning income rather than strictly on the type of work performed. Thus, a doctor or lawyer working on a salary

**Tableau 1—État général par province**—Les éléments les plus importants de la statistique du revenu et de l'impôt sur le revenu ont été réunis dans un état succinct au tableau 1. La statistique des revenus imposables et non imposables est donnée séparément et ensemble. C'est seulement dans ce tableau et le tableau 9 que l'on a réuni la statistique des déclarations imposables et des déclarations non imposables. Dans ce tableau, la répartition des déclarations par province se fonde sur la province de résidence du contribuable au 31 décembre 1958, indiquée en première page de la déclaration T1 Abrégée ou T1 Générale. Si le contribuable résidait hors du Canada au 31 décembre, sa déclaration aux fins du tableau a été attribuée à la province où elle a été produite. Dans tous les autres tableaux de cette section qui donnent une répartition par province, cette répartition a été faite d'après l'adresse du contribuable à l'époque où il a produit sa déclaration. Pour établir l'impôt sur le revenu à payer on a calculé l'impôt de sécurité de la vieillesse, après quoi on l'a déduit de l'impôt total.

**Tableau 2—Répartition par catégorie de revenu**—Dans ce tableau, toutes les déclarations sont classées d'après l'importance du revenu total cotisé. Certaines déclarations indiquant un revenu inférieur à \$1,000 sont imposables. (1) Les déclarations produites par les fiduciaires de successions ou par certains non-résidents du Canada à l'égard du revenu de provenance canadienne ne comportent pas d'exemptions personnelles. (2) Les particuliers qui résident au Canada seulement une partie de l'année d'imposition sont cotisés sur le revenu qu'ils ont gagné pendant la période de résidence au Canada, les déductions étant calculées au prorata de la même période. (3) Certaines déclarations qui indiquent des exemptions supérieures au revenu peuvent quand même donner lieu à l'impôt à l'égard de paiements forfaitaires de pension.

**Tableau 3—Répartition par catégorie d'occupation**—Le classement des particuliers par occupation se fonde généralement sur la façon de gagner le revenu plutôt que sur le genre de travail accompli. Ainsi, un médecin ou un avocat qui est employé à traitement est classé comme



basis is classed as an employee while only those engaged in practice for profit are listed in their professional capacity. The classification "Other Professionals" includes optometrists, osteopaths, chiropractors, entertainers, veterinarians, authors, tax consultants, investment counsellors. The large employee class has been subdivided according to whether the taxpayer is employed by a farmer, business, institution or government body. Employees of private individuals are included under the classification "All Other Employees". Business proprietors or partners, with or without employees, are subdivided according to the type of business. A proprietor who conducts two different types of business is classified to the type which has the larger gross. The classification "Estates" represents estates with accumulated income in the hands of the executor or trustee. The "Total Income" shown is the total of all net income reported by the estate, and the amount paid or payable to the beneficiaries is included with "Other Deductions".

**Table 4—Distribution by Cities or Place of Residence**—In Table 4 all taxpayers are classified according to the address given in their tax return. Cities are defined as metropolitan areas and include those adjacent suburbs which are considered part of the metropolitan area. West Vancouver is an exception to the general rule, as it is segregated from the Vancouver metropolitan area. Coding limitations prevented the gathering of data for every city in Canada, but a number of larger centres in each province were covered. Where taxpayers reside outside the specifically covered localities, they have been shown under "All Other Areas" within the province concerned. An income breakdown appears immediately below the other data for each locality shown in this table.

**Table 5—Distribution by Counties, or Census Divisions and Selected Localities**—In this table the number of taxable and non-taxable returns and amounts of wages or salaries, total income and tax where applicable are shown for each county or census division and for each locality which was separately tabulated regardless of the number of taxpayers. Where a tabulated locality lies within the borders of a county or census division, the figures shown for the county or census division include both the taxpayers resident in the locality and the taxpayers resident outside the locality but within the county or census division. Information regarding the locality is shown in italics immediately beneath the figure for the county or census division.

**Table 6—Income Distribution by Marital Status and Dependants**—This table provides a distribution by income of all taxpayers according to marital status for tax purposes and number of dependants. All dependants are included in this tabulation. Returns filed by estates or by persons acting in a fiduciary capacity have been classified as single with no dependants. It will be noted that a number of persons whose incomes are less than the amount of the exemptions for married persons are taxed as married. These are persons whose spouses received income in excess of \$250 but less than \$1,000.

employé. Seuls ceux qui exercent à leur compte sont classés suivant leur profession. La catégorie "Autres professions" comprend les optométristes, ostéopathes, chiropraticiens, artistes et athlètes, vétérinaires, écrivains, fiscalistes-conseils, conseillers en placements. La catégorie considérable des employés a été subdivisée selon que le contribuable est au service d'un cultivateur, d'une entreprise commerciale, d'une institution ou d'un gouvernement. Les employés au service des particuliers relèvent de la catégorie "Tous autres employés". Les propriétaires ou associés d'entreprise, ayant des employés ou non, sont subdivisés selon le genre d'entreprise. Le propriétaire qui exerce deux genres d'entreprises différents est classé selon le genre de l'entreprise qui rapporte le plus fort revenu brut. La catégorie "Successions" représente les successions qui possèdent un revenu accumulé détenu par un exécuteur testamentaire ou fiduciaire. Le "Revenu total" indiqué est le total de tout le revenu net déclaré par la succession; le montant payé ou payable aux bénéficiaires est compris avec les "Autres déductions".

**Tableau 4—Répartition par ville ou lieu de résidence**—Dans ce tableau, tous les contribuables sont classés d'après l'adresse indiquée dans leur déclaration. Les villes s'entendent des régions métropolitaines et comprennent les banlieues qui sont considérées comme faisant partie de la région métropolitaine. Vancouver-Ouest constitue une exception à cette règle vu qu'elle est séparée de la région métropolitaine de Vancouver. Les limites du chiffre empêchent le rassemblement de données pour chaque ville du Canada mais on a inclus un certain nombre des principaux centres de chaque province. Les contribuables qui résident hors des endroits mentionnés ont été inscrits sous la rubrique "Toutes autres régions" de leur province. La ventilation des revenus se trouve sous les autres données pour chaque endroit indiqué dans le tableau.

**Tableau 5—Répartition par comté ou division de recensement et endroit choisi**—Ce tableau indique pour chaque comté ou division de recensement et pour chaque endroit pour lequel on a dressé la statistique séparément, indépendamment du nombre de contribuables, le nombre de déclarations imposables et non imposables et les montants de salaires ou traitements, revenu total et impôt, le cas échéant. Lorsqu'un endroit pour lequel on a dressé la statistique est situé dans un comté ou une division de recensement, les chiffres du comté ou de la division de recensement comprennent à la fois les contribuables de l'endroit et les contribuables qui résident hors de cet endroit mais dans le comté ou la division de recensement. Les chiffres de l'endroit figurent en italiques juste en dessous des chiffres du comté ou de la division de recensement.

**Tableau 6—Répartition du revenu selon l'état conjugal et les personnes à charge**—Ce tableau répartit tous les contribuables d'après le revenu, l'état conjugal aux fins de l'impôt et le nombre de personnes à charge. Toutes les personnes à charge sont comprises dans ce calcul. Les déclarations produites par des successions ou par des personnes qui agissent à titre de fiduciaires ont été comptées comme déclarations de célibataires sans personnes à charge. On remarquera que bien des personnes dont le revenu est inférieur à l'exemption de marié sont imposées à titre de personnes mariées. Il s'agit de contribuables dont le conjoint a touché un revenu dépassant \$250 mais ne dépassant pas \$1,000.



**Table 7—Distribution by Income Classes—Provinces**—In this table the taxpayers for each province have been distributed by income classes. Taxpayers in the North West Territories and in Yukon Territory are grouped.

**Table 8—Distribution by Occupational Classes—Provinces**—The taxpayers for each province are distributed by occupational classes in this table. The occupational classification is as described under Table 3.

**Table 9—Distribution of Gross and Net Income—Provinces and Canada**—This table is presented to show the amount of gross income reported by taxpayers and to show its relation to the net income reported in the tax returns. In some instances the gross income was not obtainable by the statistical clerks, but in each case the net was extracted and identified as a "net" for which the corresponding gross was not available. In the final tabulation the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross for each specific type of income with the related net income within a province; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross. The amount of capital cost allowance deducted from gross incomes before arriving at net incomes during the year has been estimated and shown for each province. Both taxable and non-taxable returns are included.

**Table 10—Income Distribution by Occupational Classes**—Table 10 shows the distribution of taxpayers within each occupational class by \$1,000 ranges of income up to \$10,000; by \$5,000 ranges from \$10,000 to \$25,000; and one group for persons receiving \$25,000 and over. This table also shows a distribution of non-taxable persons within each occupational class by \$1,000 levels of income up to \$3,000, those receiving \$3,000 and over being grouped.

**Historical Table 1—Yearly Record of all Taxpayers**—This table presents overall annual statistics for the taxation years 1941 to 1958 inclusive, together with figures of personal income as published by the Dominion Bureau of Statistics.

**Historical Table 2—All Taxpayers by Income Classes**—In this table all taxpayers are distributed by income classes for the taxation years 1941 to 1958 inclusive.

### *The 1958 Tax Structure*

The percentage rate schedule for the 1958 taxation year was slightly lower than that in effect for the 1957 taxation year, with no change in the rate of Old Age Security Tax.

The exemptions from income in respect of marital status remained the same as in effect the previous year. Exemptions for children of family allowance age were increased from \$150 to \$250 per annum; for all other dependants from \$400 to \$500 per annum. Exemptions in effect for 1958 are outlined below, followed by the table of rates on income in excess of personal exemptions.

Persons taxed as single—\$1,000.

**Tableau 7—Répartition par catégorie de revenu—Provinces**—Dans ce tableau les contribuables de chaque province sont répartis par catégorie de revenu. Les contribuables des Territoires du Nord-Ouest et du Territoire du Yukon ont été réunis.

**Tableau 8—Répartition par catégorie d'occupation—Provinces**—Dans ce tableau les contribuables de chaque province sont répartis par catégorie d'occupation. Les catégories d'occupations sont les mêmes que celles du tableau 3.

**Tableau 9—Répartition du revenu brut et net—Provinces et Canada**—Ce tableau fait voir le montant de revenu brut déclaré par les contribuables et le rapport existant entre celui-ci et le revenu net indiqué dans les déclarations. Dans certains cas les préposés de la statistique n'ont pu obtenir le revenu brut. En tels cas, ils ont extrait le revenu net et l'ont désigné comme revenu "net" dont le revenu brut correspondant n'était pas disponible. Dans le calcul définitif on a augmenté le montant du revenu brut pour tenir compte des chiffres non disponibles. La proportion de cette augmentation a été obtenue de la façon suivante: pour chaque genre déterminé de revenu, on a établi le rapport entre le revenu brut et le revenu net pour une même province. Le revenu net auquel ne correspond aucun revenu brut a ensuite été augmenté suivant le rapport obtenu, ce qui a donné le revenu brut non déclaré. Le montant des allocations du coût en capital déduites sur le revenu brut dans le calcul du revenu net dans l'année a été estimé et indiqué pour chaque province. Les déclarations imposables et non imposables sont toutes deux prises en ligne de compte.

**Tableau 10—Répartition du revenu par catégorie d'occupation**—Le tableau 10 donne la répartition des contribuables dans chaque catégorie d'occupation par groupe de \$1,000 de revenu jusqu'à \$10,000; par groupe de \$5,000 pour les revenus de \$10,000 à \$25,000; et un groupe pour les personnes touchant \$25,000 et plus. Ce tableau fait aussi la répartition des personnes non imposables dans chaque catégorie d'occupation par palier de \$1,000 de revenu jusqu'à \$3,000; les personnes qui reçoivent \$3,000 et plus sont réunies.

**Tableau historique 1—Relevé annuel de tous les contribuables**—Ce tableau donne par année la statistique d'ensemble des années d'imposition 1941 à 1958 inclusive ainsi que la statistique du revenu personnel publiée par le Bureau fédéral de la statistique.

**Tableau historique 2—Tous les contribuables par catégorie de revenu**—Dans ce tableau tous les contribuables sont répartis par catégorie de revenu pour les années d'imposition 1941 à 1958 inclusivement.

### *Assiette de l'impôt de 1958*

La table des taux d'impôt en pour-cent pour l'année d'imposition 1958 est légèrement inférieure à ce qu'elle était en 1957 sans aucun changement dans le taux d'impôt de sécurité de la vieillesse.

Les exemptions sur le revenu au titre de l'état conjugal sont restées ce qu'elles étaient l'année précédente. On a porté de \$150 à \$250 par an les exemptions au titre des enfants en âge de recevoir les allocations familiales; et de \$400 à \$500 par an les exemptions au titre de toutes autres personnes à charge. Les exemptions en vigueur pour 1958 sont exposées ci-après et suivies de la table des taux d'impôt sur le revenu dépassant les exemptions personnelles.

Personnes imposées à titre de célibataires—\$1,000.

Persons taxed as married—\$2,000. This exemption was reduced by the amount by which the income of the spouse exceeded \$250 until the spouse's income exceeded \$1,000 at which point both married person and spouse become taxable as single.

Additional exemption for persons 65 years of age and over—\$500.

Children eligible for family allowances—\$250.

Children not eligible for family allowances—\$500.

Other dependants—the amount spent in support up to a maximum of \$250 or \$500, depending upon the family allowance status of the dependant.

Personnes imposées à titre de mariées—\$2,000. Cette exemption subit une réduction égale au montant du revenu du conjoint qui dépasse \$250 sans dépasser \$1,000; quand ce revenu dépasse \$1,000, la personne mariée et le conjoint deviennent tous deux imposables à titre de célibataires.

Exemption supplémentaire pour les personnes âgées de 65 ans et plus—\$500.

Enfants admissibles aux allocations familiales—\$250. Enfants non admissibles aux allocations familiales—\$500.

Autres personnes à charge—Le montant dépensé pour l'entretien jusqu'à un maximum de \$250 ou \$500 selon que la personne à charge est admissible ou non aux allocations familiales.

Rates of Tax—1958

(Including Old Age Security Tax)

Taxable Income			
\$			
1,000 or less	\$	13%	
1,000		130 plus 16%	on next \$1,000
2,000		290 plus 19%	on next 1,000
3,000		480 plus 17% <sup>(1)</sup>	on next 1,000
4,000		650 plus 20%	on next 2,000
6,000	1,050 plus 24%	on next	2,000
8,000	1,530 plus 28%	on next	2,000
10,000	2,090 plus 33%	on next	2,000
12,000	2,750 plus 38%	on next	3,000
15,000	3,890 plus 43%	on next	10,000
25,000	8,190 plus 48%	on next	15,000
40,000	15,390 plus 53%	on next	20,000
60,000	25,990 plus 58%	on next	30,000
90,000	43,390 plus 63%	on next	35,000
125,000	65,440 plus 68%	on next	100,000
225,000	133,440 plus 73%	on next	175,000
400,000	261,190 plus 78%	on remainder	

A surtax of 4% is levied on investment income in excess of \$2,400 or of the amount of personal exemptions, whichever is the greater.

<sup>(1)</sup> The 2% drop in tax rate is explained by the fact that the 2% Old Age Security Tax reaches its maximum of \$60 at this point.

Taux d'impôt—1958

(Y compris l'impôt de sécurité de la vieillesse)

Revenu imposable			
\$			
1,000 ou moins	\$	13%	
1,000		130 plus 16%	des \$ 1,000 suivants
2,000		290 plus 19%	des 1,000 suivants
3,000		480 plus 17% <sup>1</sup>	des 1,000 suivants
4,000		650 plus 20%	des 2,000 suivants
6,000	1,050 plus 24%	des	2,000 suivants
8,000	1,530 plus 28%	des	2,000 suivants
10,000	2,090 plus 33%	des	2,000 suivants
12,000	2,750 plus 38%	des	3,000 suivants
15,000	3,890 plus 43%	des	10,000 suivants
25,000	8,190 plus 48%	des	15,000 suivants
40,000	15,390 plus 53%	des	20,000 suivants
60,000	25,990 plus 58%	des	30,000 suivants
90,000	43,390 plus 63%	des	35,000 suivants
125,000	65,440 plus 68%	des	100,000 suivants
225,000	133,440 plus 73%	des	175,000 suivants
400,000	261,190 plus 78%	sur le reste	

Une surtaxe de 4 p. 100 est imposée sur le revenu de placements en excédent de \$2,400 ou du montant des exemptions personnelles selon le plus élevé des deux.

<sup>1</sup> La baisse de 2 p. 100 dans le taux d'impôt est attribuable au fait que l'impôt de sécurité de la vieillesse de 2 p. 100 atteint ici son maximum de \$60.



TABLE 1—TABLEAU 1

1958 Taxation Year—Année d'imposition 1958

## General Statement by Province—État général par province

(All money figures in thousands of dollars—En milliers de dollars)

Province		Number of Returns — <i>Nombre de déclara- tions</i>	Total Income — <i>Revenu total</i>	Total Exemptions and Deductions — <i>Exemptions et déductions totales</i>	Taxable Income — <i>Revenu imposable</i>	Total Tax Payable — <i>Impôt total à payer</i>	Income Tax Payable — <i>Impôt sur revenu à payer</i>	Old Age Security Tax Payable — <i>Impôt de sécurité de vieillesse à payer</i>
TAXABLE RETURNS—DÉCLARATIONS IMPOSABLES								
Newfoundland.....	<i>Terre-Neuve.....</i>	45,722	\$ 169,260	\$ 95,980	\$ 73,283	\$ 12,110	\$ 10,938	\$ 1,172
Prince Edward Island....	<i>Île du Prince-Édouard.....</i>	8,424	28,658	16,651	12,016	1,928	1,742	186
Nova Scotia.....	<i>Nouvelle-Écosse.....</i>	110,370	394,011	222,526	171,569	27,608	24,836	2,772
New Brunswick.....	<i>Nouveau-Brunswick.....</i>	77,775	277,035	159,481	117,586	19,442	17,563	1,879
Quebec.....	<i>Québec.....</i>	962,564	3,797,605	2,046,329	1,751,472	280,001	254,323	25,678
Ontario.....	<i>Ontario.....</i>	1,745,063	7,177,438	3,395,798	3,782,279	662,332	605,228	57,104
Manitoba.....	<i>Manitoba.....</i>	197,478	748,936	384,447	364,521	62,931	57,271	5,660
Saskatchewan.....	<i>Saskatchewan.....</i>	158,615	596,365	312,194	284,199	46,862	42,294	4,568
Alberta.....	<i>Alberta.....</i>	290,975	1,161,257	561,501	599,806	102,842	93,636	9,206
British Columbia.....	<i>Colombie-Britannique.....</i>	444,412	1,845,064	874,887	970,278	164,338	149,368	14,970
Yukon.....	<i>Yukon.....</i>	3,948	16,902	6,724	10,178	1,668	1,506	162
Northwest Territories....	<i>Territoires du N.-O.....</i>	2,906	12,833	5,140	7,693	1,264	1,145	119
Canada.....	<i>Canada.....</i>	4,048,252	16,225,364	8,081,658	8,144,880	1,383,326	1,259,850	123,476
NON-TAXABLE RETURNS—DÉCLARATIONS NON IMPOSABLES								
Newfoundland.....	<i>Terre-Neuve.....</i>	38,064	\$ 53,150	\$ 86,580				
Prince Edward Island....	<i>Île du Prince-Édouard.....</i>	6,406	9,644	13,784				
Nova Scotia.....	<i>Nouvelle-Écosse.....</i>	65,363	94,891	137,733				
New Brunswick.....	<i>Nouveau-Brunswick.....</i>	56,863	79,660	118,688				
Quebec.....	<i>Québec.....</i>	406,849	600,726	817,753				
Ontario.....	<i>Ontario.....</i>	491,072	635,700	912,013				
Manitoba.....	<i>Manitoba.....</i>	83,908	107,903	161,506				
Saskatchewan.....	<i>Saskatchewan.....</i>	92,100	134,125	198,661				
Alberta.....	<i>Alberta.....</i>	110,572	144,691	219,378				
British Columbia.....	<i>Colombie-Britannique.....</i>	129,075	161,508	240,693				
Yukon.....	<i>Yukon.....</i>	771	680	1,158				
Northwest Territories....	<i>Territoires du N.-O.....</i>	1,201	1,238	2,355				
Canada.....	<i>Canada.....</i>	1,482,244	2,023,916	2,910,302				
ALL RETURNS—TOUTES DÉCLARATIONS								
Newfoundland.....	<i>Terre-Neuve.....</i>	83,786	\$ 222,410	\$ 182,560				
Prince Edward Island....	<i>Île du Prince-Édouard.....</i>	14,830	38,302	30,435				
Nova Scotia.....	<i>Nouvelle-Écosse.....</i>	175,733	488,902	360,259				
New Brunswick.....	<i>Nouveau-Brunswick.....</i>	134,638	356,695	278,169				
Quebec.....	<i>Québec.....</i>	1,369,413	4,398,331	2,864,082				
Ontario.....	<i>Ontario.....</i>	2,236,135	7,813,138	4,307,811				
Manitoba.....	<i>Manitoba.....</i>	281,386	856,839	545,953				
Saskatchewan.....	<i>Saskatchewan.....</i>	250,715	730,490	510,855				
Alberta.....	<i>Alberta.....</i>	401,547	1,305,948	780,879				
British Columbia.....	<i>Colombie-Britannique.....</i>	573,487	2,006,572	1,115,580				
Yukon.....	<i>Yukon.....</i>	4,719	17,582	7,882				
Northwest Territories....	<i>Territoires du N.-O.....</i>	4,107	14,071	7,495				
Canada.....	<i>Canada.....</i>	5,530,496	18,249,280	10,991,960				



**TABLE 2—1958 TAXATION YEAR**  
**Distribution by Income Classes**  
 (All money figures in thousands of dollars)

			Under <i>Moins de</i> \$500	\$500 to à \$999	\$1,000 to à \$1,099	\$1,100 to à \$1,199
1	Number of <b>Taxable</b> Returns.....	<i>Nombre de déclarations imposables</i> .....	8,582	12,024	2,720	59,317
2	No. with Standard Deduction.....	<i>Nombre réclamant la déduction uniforme</i> ...	5,690	2,521	460	53,894
	<b>Sources of Income—</b>	<b>Sources de revenu—</b>	\$	\$	\$	\$
3	Wages and Salaries.....	<i>Salaires et traitements</i> .....	1,661	8,312	2,568	63,466
4	Business Income.....	<i>Revenu d'entreprises</i> .....	29	42	42	1,923
5	Professional Income.....	<i>Revenu de professions libérales</i> .....	19	5	1	228
6	Commission Income.....	<i>Revenu-commissions</i> .....	11	25	21	252
7	Farm or Fishing Income.....	<i>Revenu d'agriculture ou pêche</i> .....	37	—	—	818
8	Old Age Pension Income.....	<i>Pension de vieillesse</i> .....	—	4	2	26
9	Other Earned Income.....	<i>Autres revenus gagnés</i> .....	—	8	—	46
10	Dividends.....	<i>Dividendes</i> .....	28	99	53	306
11	Bond and Bank Interest.....	<i>Intérêt obligataire et bancaire</i> .....	123	101	27	363
12	Rental Income.....	<i>Revenu de location</i> .....	204	414	66	359
13	Annuity Income.....	<i>Revenu de rentes</i> .....	6	12	—	20
14	Estate Income.....	<i>Revenu de successions</i> .....	57	32	21	192
15	Mortgage Interest.....	<i>Intérêt hypothécaire</i> .....	27	82	19	168
16	Other Investment Income.....	<i>Autres revenus de placements</i> .....	17	—	18	5
17	<b>Total Income Assessed</b> .....	<b>Total du revenu cotisé</b> .....	2,161	9,136	2,838	68,172
	<b>Exemptions and Deductions—</b>	<b>Exemptions et déductions—</b>				
18	Personal Exemptions.....	<i>Exemptions personnelles</i> .....	972	5,158	1,617	58,519
19	Pension Contributions.....	<i>Contributions à caisse de pension</i> .....	3	22	15	78
20	Retirement Savings Premiums.....	<i>Primes d'épargne-retraite</i> .....	—	—	1	—
21	Donations, Med. & Standard Ded....	<i>Dons, frais méd., déd. uniforme</i> .....	84	501	149	5,914
22	Other Deductions.....	<i>Autres déductions</i> .....	35	63	35	13
23	<b>Total Exemptions &amp; Deductions...</b>	<b>Total des exemptions et déductions...</b>	1,094	5,744	1,817	64,524
24	<b>Taxable Income Assessed</b> .....	<b>Revenu imposable cotisé</b> .....	1,374	3,691	1,036	3,689
25	<b>Tax payable</b> .....	<b>Impôt à payer</b> .....	231	515	132	561
26	Surtax included in Item 25.....	<i>Surtaxe comprise au n° 25</i> .....	—	—	—	—
1	Number of <b>Non-Taxable</b> Returns....	<i>Nombre de déclarations non imposables</i> ...	269,391	386,872	96,947	39,363
2	No. with Standard Deduction.....	<i>Nombre réclamant la déduction uniforme</i> ...	231,641	320,025	95,047	35,613
	<b>Sources of Income—</b>	<b>Sources de revenu—</b>	\$	\$	\$	\$
3	Wages and Salaries.....	<i>Salaires et traitements</i> .....	66,660	252,522	83,942	31,750
4	Business Income.....	<i>Revenu d'entreprises</i> .....	15,026	8,168	4,255	2,718
5	Professional Income.....	<i>Revenu de professions libérales</i> .....	105	643	216	157
6	Commission Income.....	<i>Revenu-commissions</i> .....	30	1,324	686	568
7	Farm or Fishing Income.....	<i>Revenu d'agriculture ou pêche</i> .....	15,644	12,597	5,752	3,798
8	Old Age Pension Income.....	<i>Pension de vieillesse</i> .....	730	6,182	1,876	1,971
9	Other Earned Income.....	<i>Autres revenus gagnés</i> .....	489	550	122	85
10	Dividends.....	<i>Dividendes</i> .....	686	1,829	585	643
11	Bond and Bank Interest.....	<i>Intérêt obligataire et bancaire</i> .....	1,871	3,627	1,261	1,162
12	Rental Income.....	<i>Revenu de location</i> .....	22	4,251	1,932	1,160
13	Annuity Income.....	<i>Revenu de rentes</i> .....	67	200	145	62
14	Estate Income.....	<i>Revenu de successions</i> .....	378	438	204	127
15	Mortgage Interest.....	<i>Intérêt hypothécaire</i> .....	834	1,401	360	488
16	Other Investment Income.....	<i>Autres revenus de placements</i> .....	84	144	45	42
17	<b>Total Income Assessed</b> .....	<b>Total du revenu cotisé</b> .....	41,032	293,876	101,381	44,731
18	<b>Total Exemptions &amp; Deductions...</b>	<b>Total des exemptions et déductions...</b>	343,707	503,347	132,634	72,997

## TABLEAU 2—ANNÉE D'IMPOSITION 1958

## Répartition par catégorie de revenu

(En milliers de dollars)

\$1,200 to à \$1,299	\$1,300 to à \$1,399	\$1,400 to à \$1,499	\$1,500 to à \$1,599	\$1,600 to à \$1,699	\$1,700 to à \$1,799	\$1,800 to à \$1,899	\$1,900 to à \$1,999	\$2,000 to à \$2,099	\$2,100 to à \$2,199	
67,242	70,347	67,960	70,663	71,244	71,641	74,744	73,773	74,038	84,238	1
56,599	57,756	53,618	54,856	55,222	55,136	56,730	55,910	56,375	64,884	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
77,269	87,804	91,124	101,626	106,433	113,932	125,712	131,540	138,142	165,594	3
2,217	1,976	2,208	2,667	2,475	2,024	2,299	2,674	3,284	4,603	4
196	317	351	471	459	352	504	655	421	634	5
474	450	599	551	653	561	828	615	1,011	1,286	6
938	1,359	1,290	915	1,515	1,114	1,353	966	1,396	1,772	7
—	—	52	16	1,339	1,685	1,724	1,561	1,592	1,260	8
153	93	55	131	172	54	215	82	179	287	9
499	516	578	477	904	989	1,179	1,136	1,124	1,182	10
583	698	791	681	1,306	1,538	1,559	1,783	1,565	1,727	11
728	792	611	774	1,009	1,490	1,339	1,381	1,441	1,068	12
56	31	16	51	94	170	143	195	137	166	13
249	275	167	464	473	413	405	394	311	413	14
374	224	181	302	297	598	522	403	665	597	15
13	44	89	45	116	88	63	53	136	98	16
83,749	94,579	98,112	109,171	117,245	125,008	137,845	143,438	151,404	180,687	17
66,320	69,874	67,947	70,846	74,046	75,652	79,028	78,772	79,394	97,856	18
220	290	286	339	406	481	572	742	964	1,165	19
—	3	2	4	6	7	19	12	23	15	20
6,925	7,505	7,530	8,103	8,354	8,582	9,083	9,267	9,296	10,730	21
62	82	69	111	212	202	249	318	182	222	22
73,527	77,754	75,834	79,403	83,024	84,924	88,951	89,111	89,859	109,988	23
10,243	16,824	22,352	29,797	34,238	40,114	48,965	54,367	61,578	70,723	24
1,298	2,164	2,803	3,753	4,269	5,049	6,161	6,872	7,789	8,980	25
—	—	—	—	—	—	—	—	—	—	26
33,334	36,341	37,067	38,945	35,423	35,565	39,307	40,241	44,321	36,661	1
30,594	33,671	34,347	36,685	32,443	32,854	37,005	37,551	41,281	31,801	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
28,174	33,780	35,183	40,215	38,782	43,752	49,998	53,859	61,104	52,125	3
2,554	3,268	4,026	4,046	4,741	5,071	6,666	7,701	11,654	10,178	4
78	129	123	213	193	221	207	154	394	191	5
357	301	642	487	345	482	826	955	899	1,034	6
4,161	5,077	6,008	6,367	7,428	7,345	9,433	10,219	10,541	9,584	7
2,461	2,576	3,105	3,307	2,151	1,834	1,603	1,720	1,498	1,558	8
40	118	178	197	188	178	138	295	273	123	9
532	599	584	720	424	359	374	361	396	564	10
1,158	1,106	1,222	1,644	1,290	833	925	1,008	966	935	11
1,229	1,159	1,527	1,810	1,679	1,542	1,368	1,249	2,050	1,663	12
187	107	149	202	138	51	169	136	58	115	13
182	159	205	357	130	86	205	126	77	116	14
340	423	582	539	679	292	530	475	689	328	15
43	59	47	81	35	52	111	71	79	65	16
41,496	48,861	53,581	60,185	58,203	62,098	72,553	78,329	90,678	78,579	17
69,691	78,360	82,150	87,051	83,093	84,914	94,952	98,190	109,350	94,944	18

**TABLE 2—(Continued)—1958 TAXATION YEAR**  
**Distribution by Income Classes**  
 (All money figures in thousands of dollars)

		\$2,200 to à \$2,299	\$2,300 to à \$2,399	\$2,400 to à \$2,499	\$2,500 to à \$2,599
1	Number of <b>Taxable</b> Returns..... <i>Nombre de déclarations imposables</i> .....	82,105	87,627	89,875	86,587
2	No. with Standard Deduction..... <i>Nombre réclamant la déduction uniforme</i> ...	62,674	56,094	67,434	54,077
	<b>Sources of Income—</b> <i>Sources de revenu—</i>	\$	\$	\$	\$
3	Wages and Salaries..... <i>Salaires et traitements</i> .....	167,064	187,221	199,698	200,750
4	Business Income..... <i>Revenu d'entreprises</i> .....	5,069	5,925	6,650	5,990
5	Professional Income..... <i>Revenu de professions libérales</i> .....	576	662	608	888
6	Commission Income..... <i>Revenu-commissions</i> .....	1,237	1,372	1,584	1,421
7	Farm or Fishing Income..... <i>Revenu d'agriculture ou pêche</i> .....	2,865	2,553	2,902	2,768
8	Old Age Pension Income..... <i>Pension de vieillesse</i> .....	1,589	1,646	1,776	1,638
9	Other Earned Income..... <i>Autres revenus gagnés</i> .....	148	271	277	334
10	Dividends..... <i>Dividendes</i> .....	1,376	1,385	1,540	1,333
11	Bond and Bank Interest..... <i>Intérêt obligataire et bancaire</i> .....	1,896	1,876	2,011	1,821
12	Rental Income..... <i>Revenu de location</i> .....	1,130	962	1,196	1,865
13	Annuity Income..... <i>Revenu de rentes</i> .....	155	168	148	166
14	Estate Income..... <i>Revenu de successions</i> .....	659	765	580	588
15	Mortgage Interest..... <i>Intérêt hypothécaire</i> .....	506	650	637	653
16	Other Investment Income..... <i>Autres revenus de placements</i> .....	71	77	42	116
17	<b>Total Income Assessed</b> ..... <i>Total du revenu cotisé</i> .....	184,341	205,533	219,649	220,331
	<b>Exemptions and Deductions—</b> <i>Exemptions et déductions—</i>				
18	Personal Exemptions..... <i>Exemptions personnelles</i> .....	99,034	110,024	116,530	116,164
19	Pension Contributions..... <i>Contributions à caisse de pension</i> .....	1,426	1,728	1,865	2,006
20	Retirement Savings Premiums..... <i>Primes d'épargne-retraite</i> .....	14	16	34	40
21	Donations, Med. & Standard Ded.... <i>Dons, frais méd., déd. uniforme</i> .....	10,783	11,782	12,373	12,069
22	Other Deductions..... <i>Autres déductions</i> .....	312	295	330	339
23	<b>Total Exemptions &amp; Deductions</b> ... <i>Total des exemptions et déductions</i> ..	111,569	123,845	131,132	130,618
24	<b>Taxable Income Assessed</b> ..... <i>Revenu imposable cotisé</i> .....	72,800	81,721	88,545	89,734
25	<b>Tax payable</b> ..... <i>Impôt à payer</i> .....	9,338	10,618	11,652	11,927
26	Surtax included in Item 25..... <i>Surtaxe comprise au n° 25</i> .....	—	—	—	—
1	Number of <b>Non-Taxable</b> Returns.... <i>Nombre de déclarations non imposables</i> ..	33,828	33,758	31,072	31,784
2	No. with Standard Deduction..... <i>Nombre réclamant la déduction uniforme</i> ...	29,087	29,378	26,142	27,084
	<b>Sources of Income—</b> <i>Sources de revenu—</i>	\$	\$	\$	\$
3	Wages and Salaries..... <i>Salaires et traitements</i> .....	51,072	51,938	51,770	53,250
4	Business Income..... <i>Revenu d'entreprises</i> .....	8,876	11,416	8,608	10,215
5	Professional Income..... <i>Revenu de professions libérales</i> .....	116	262	323	189
6	Commission Income..... <i>Revenu-commissions</i> .....	910	1,204	1,198	1,473
7	Farm or Fishing Income..... <i>Revenu d'agriculture ou pêche</i> .....	9,749	9,832	9,291	11,121
8	Old Age Pension Income..... <i>Pension de vieillesse</i> .....	1,171	1,277	1,337	1,096
9	Other Earned Income..... <i>Autres revenus gagnés</i> .....	182	185	308	200
10	Dividends..... <i>Dividendes</i> .....	472	351	373	178
11	Bond and Bank Interest..... <i>Intérêt obligataire et bancaire</i> .....	923	605	636	698
12	Rental Income..... <i>Revenu de location</i> .....	1,648	1,284	1,431	1,808
13	Annuity Income..... <i>Revenu de rentes</i> .....	128	93	60	168
14	Estate Income..... <i>Revenu de successions</i> .....	169	71	21	67
15	Mortgage Interest..... <i>Intérêt hypothécaire</i> .....	433	521	526	409
16	Other Investment Income..... <i>Autres revenus de placements</i> .....	53	64	66	24
17	<b>Total Income Assessed</b> ..... <i>Total du revenu cotisé</i> .....	75,902	79,103	75,948	80,896
18	<b>Total Exemptions &amp; Deductions</b> ... <i>Total des exemptions et déductions</i> ..	90,627	91,566	86,754	89,748



TABLEAU 2—(Suite)—ANNEE D'IMPOSITION 1958

## Répartition par catégorie de revenu

(En milliers de dollars)

\$2,600 to à \$2,699	\$2,700 to à \$2,799	\$2,800 to à \$2,899	\$2,900 to à \$2,999	\$3,000 to à \$3,099	\$3,100 to à \$3,199	\$3,200 to à \$3,299	\$3,300 to à \$3,399	\$3,400 to à \$3,499	\$3,500 to à \$3,599	
96,176	94,464	96,938	101,820	102,358	109,156	101,674	103,537	102,751	100,003	1
61,095	60,324	59,606	63,438	61,654	65,926	58,772	60,346	58,020	56,333	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
228,194	233,860	247,389	269,687	282,047	313,393	298,194	313,737	322,286	322,707	3
8,139	10,158	9,725	11,348	10,494	12,581	12,717	14,051	13,353	12,634	4
788	735	859	900	812	921	904	1,094	1,209	800	5
2,663	1,651	2,632	3,106	3,072	2,497	2,716	3,292	2,565	4,689	6
5,086	4,073	5,546	4,821	5,247	4,362	5,335	5,027	5,526	4,458	7
1,843	1,778	1,738	1,703	1,628	1,436	1,581	1,367	1,458	1,351	8
325	377	506	373	460	368	296	278	354	384	9
1,581	1,889	1,850	1,577	1,516	1,365	1,787	1,857	1,433	1,371	10
2,075	2,121	2,256	2,208	2,402	2,280	2,507	2,176	2,038	2,168	11
1,687	978	1,662	1,934	1,447	2,213	1,669	1,654	1,521	2,050	12
188	143	86	313	215	114	270	272	156	163	13
646	739	591	823	872	737	772	444	867	691	14
953	690	823	864	1,066	858	1,001	1,042	1,078	835	15
132	102	198	157	188	163	109	100	187	132	16
254,300	259,294	275,861	299,814	311,466	343,288	329,858	346,391	354,031	354,433	17
140,253	138,843	148,561	162,450	166,720	184,929	177,320	184,250	189,204	187,437	18
2,228	2,579	3,011	3,632	3,935	4,737	4,580	5,317	5,651	5,815	19
31	84	40	43	52	72	101	87	159	106	20
13,529	13,632	14,538	15,491	16,195	17,404	16,858	17,343	17,465	17,196	21
437	483	310	492	750	612	661	654	841	1,051	22
156,478	155,621	166,460	182,108	187,652	207,754	199,520	207,651	213,320	211,605	23
97,830	103,674	109,408	117,710	123,817	135,553	130,342	138,739	140,720	142,829	24
13,003	13,876	14,744	16,008	16,831	18,547	17,868	19,099	19,606	19,922	25
2	2	2	3	3	4	7	6	8	14	26
24,361	22,862	19,934	16,671	15,868	13,484	11,232	9,364	7,614	7,395	1
18,441	17,371	15,104	11,551	11,587	8,654	7,502	6,164	4,294	4,365	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
45,237	46,599	41,316	37,541	37,179	33,200	30,419	23,992	22,167	21,283	3
8,474	6,611	6,390	4,765	4,692	4,616	2,677	3,244	1,385	2,163	4
331	197	328	177	122	125	66	73	62	121	5
1,012	1,044	645	709	604	410	480	783	306	337	6
6,747	6,143	6,377	4,304	4,154	3,010	1,991	2,365	1,621	1,695	7
486	369	314	320	225	100	170	92	91	47	8
66	30	77	8	41	105	64	10	46	60	9
110	81	77	138	109	69	87	46	87	42	10
445	344	238	290	238	145	103	154	215	212	11
902	743	704	591	608	353	206	336	204	151	12
15	31	20	47	8	—	13	5	24	—	13
62	65	11	24	54	—	85	10	—	69	14
389	373	86	117	227	213	63	155	36	25	15
11	81	41	58	13	9	8	26	5	—	16
64,287	62,711	56,624	49,089	48,274	42,355	36,432	31,291	26,249	26,205	17
71,712	69,012	61,954	53,635	52,400	45,827	38,788	33,531	28,089	27,328	18

TABLE 2—(Continued)—1958 TAXATION YEAR  
Distribution by Income Classes  
(All money figures in thousands of dollars)

		\$3,600 to à \$3,699	\$3,700 to à \$3,799	\$3,800 to à \$3,899	\$3,900 to à \$3,999
1	Number of <b>Taxable</b> Returns..... <i>Nombre de déclarations imposables.</i> .....	108,420	98,424	96,773	93,185
2	No. with Standard Deduction..... <i>Nombre réclamant la déduction uniforme.</i> .....	70,529	61,249	61,158	58,107
	<b>Sources of Income—</b> <i>Sources de revenu—</i>	\$	\$	\$	\$
3	Wages and Salaries..... <i>Salaires et traitements.</i> .....	363,866	339,636	338,673	336,793
4	Business Income..... <i>Revenu d'entreprises.</i> .....	11,276	11,554	12,466	12,069
5	Professional Income..... <i>Revenu de professions libérales.</i> .....	1,419	762	1,213	866
6	Commission Income..... <i>Revenu-commissions.</i> .....	4,491	3,901	4,398	4,693
7	Farm or Fishing Income..... <i>Revenu d'agriculture ou pêche.</i> .....	4,976	4,587	5,408	4,089
8	Old Age Pension Income..... <i>Pension de vieillesse.</i> .....	1,133	843	1,085	1,142
9	Other Earned Income..... <i>Autres revenus gagnés.</i> .....	702	342	473	382
10	Dividends..... <i>Dividendes.</i> .....	1,255	1,242	1,637	1,565
11	Bond and Bank Interest..... <i>Intérêt obligataire et bancaire.</i> .....	2,037	2,234	2,225	2,118
12	Rental Income..... <i>Revenu de location.</i> .....	2,019	1,823	2,373	2,122
13	Annuity Income..... <i>Revenu de rentes.</i> .....	125	135	217	93
14	Estate Income..... <i>Revenu de successions.</i> .....	534	509	739	626
15	Mortgage Interest..... <i>Intérêt hypothécaire.</i> .....	1,089	810	816	877
16	Other Investment Income..... <i>Autres revenus de placements.</i> .....	55	166	256	93
17	<b>Total Income Assessed.</b> ..... <i>Total du revenu cotisé.</i> .....	394,977	368,544	371,979	367,528
	<b>Exemptions and Deductions—</b> <i>Exemptions et déductions—</i>				
18	Personal Exemptions..... <i>Exemptions personnelles.</i> .....	208,106	193,111	190,481	188,028
19	Pension Contributions..... <i>Contributions à caisse de pension.</i> .....	7,235	6,631	6,252	6,642
20	Retirement Savings Premiums..... <i>Primes d'épargne-retraite.</i> .....	84	80	96	133
21	Donations, Med. & Standard Ded.... <i>Dons, frais méd., déd. uniforme.</i> .....	19,645	18,421	18,008	18,147
22	Other Deductions..... <i>Autres déductions.</i> .....	982	931	939	1,164
23	<b>Total Exemptions &amp; Deductions...</b> <i>Total des exemptions et déductions...</i>	236,052	219,174	215,776	214,114
24	<b>Taxable Income Assessed.</b> ..... <i>Revenu imposable cotisé.</i> .....	158,926	149,371	156,203	153,415
25	<b>Tax payable.</b> ..... <i>Impôt à payer.</i> .....	22,407	21,109	22,127	21,775
26	Surtax included in Item 25..... <i>Surtaxe comprise au n° 25.</i> .....	8	6	11	13
1	Number of <b>Non-Taxable</b> Returns..... <i>Nombre de déclarations non imposables.</i> .....	5,463	4,223	4,013	3,272
2	No. with Standard Deduction..... <i>Nombre réclamant la déduction uniforme.</i> .....	3,152	2,322	2,383	1,762
	<b>Sources of Income—</b> <i>Sources de revenu—</i>	\$	\$	\$	\$
3	Wages and Salaries..... <i>Salaires et traitements.</i> .....	16,320	13,078	12,860	11,015
4	Business Income..... <i>Revenu d'entreprises.</i> .....	1,456	1,092	1,233	446
5	Professional Income..... <i>Revenu de professions libérales.</i> .....	145	80	3	—
6	Commission Income..... <i>Revenu-commissions.</i> .....	284	354	271	146
7	Farm or Fishing Income..... <i>Revenu d'agriculture ou pêche.</i> .....	1,338	808	897	1,286
8	Old Age Pension Income..... <i>Pension de vieillesse.</i> .....	50	26	13	—
9	Other Earned Income..... <i>Autres revenus gagnés.</i> .....	3	11	—	—
10	Dividends..... <i>Dividendes.</i> .....	26	27	8	—
11	Bond and Bank Interest..... <i>Intérêt obligataire et bancaire.</i> .....	95	69	34	14
12	Rental Income..... <i>Revenu de location.</i> .....	60	202	77	—
13	Annuity Income..... <i>Revenu de rentes.</i> .....	16	3	—	—
14	Estate Income..... <i>Revenu de successions.</i> .....	4	—	10	—
15	Mortgage Interest..... <i>Intérêt hypothécaire.</i> .....	95	47	15	—
16	Other Investment Income..... <i>Autres revenus de placements.</i> .....	—	—	—	—
17	<b>Total Income Assessed.</b> ..... <i>Total du revenu cotisé.</i> .....	19,892	15,797	15,421	12,907
18	<b>Total Exemptions &amp; Deductions...</b> <i>Total des exemptions et déductions...</i>	20,743	16,379	15,756	12,998

TABLEAU 2—(Suite)—ANNÉE D'IMPOSITION 1958

## Répartition par catégorie de revenu

(En milliers de dollars)

\$4,000 to à \$4,099	\$4,100 to à \$4,199	\$4,200 to à \$4,299	\$4,300 to à \$4,399	\$4,400 to à \$4,499	\$4,500 to à \$4,599	\$4,600 to à \$4,699	\$4,700 to à \$4,799	\$4,800 to à \$4,899	\$4,900 to à \$4,999	
93,029	85,690	83,051	77,243	68,909	66,260	61,730	56,123	55,508	48,332	1
58,026	51,737	50,606	46,266	41,395	38,333	35,835	33,640	33,364	27,957	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
346,864	327,117	322,323	307,101	278,241	271,553	260,063	241,627	243,355	216,129	3
11,408	12,456	12,866	11,687	11,263	10,867	10,528	10,139	10,990	9,122	4
720	816	1,207	1,515	1,020	1,586	983	1,157	925	976	5
5,175	3,720	4,175	4,421	4,783	4,362	4,006	3,601	3,554	3,640	6
3,741	4,048	3,796	3,590	3,355	4,141	3,407	3,399	3,555	2,696	7
770	747	798	708	613	702	679	558	579	445	8
233	242	288	231	322	516	96	307	76	125	9
1,828	1,419	1,617	1,678	1,620	1,602	1,542	1,430	1,512	1,250	10
1,985	1,805	1,917	1,803	1,536	2,191	1,787	1,383	1,301	1,456	11
1,844	1,409	1,714	1,245	1,742	1,899	2,338	1,303	1,578	1,372	12
115	57	101	279	79	120	59	82	120	49	13
539	472	768	444	834	379	336	488	437	706	14
865	740	721	769	743	964	728	724	732	725	15
124	78	126	80	122	149	121	61	78	262	16
376,211	355,126	352,417	335,551	306,273	301,031	286,673	266,259	268,792	238,953	17
188,204	178,101	173,759	162,494	146,701	143,213	134,168	121,932	121,115	105,771	18
7,351	7,126	6,887	7,041	6,009	5,968	5,863	5,165	5,543	4,952	19
101	116	109	106	63	74	140	108	97	84	20
17,981	17,514	16,921	16,152	14,079	14,141	13,201	11,731	11,609	10,365	21
1,121	1,018	1,009	985	1,063	955	1,044	876	1,023	1,072	22
214,758	203,875	198,685	186,778	167,915	164,351	154,416	139,812	139,387	122,244	23
161,453	151,251	153,732	148,777	138,359	136,680	132,258	126,447	129,405	116,708	24
23,065	21,691	22,270	21,570	20,288	19,919	19,380	18,674	19,148	17,377	25
13	9	18	18	32	20	18	16	21	24	26
INCOME CLASSES NOT SHOWN SEPARATELY OVER \$4,000										1
										2
										3
										4
										5
										6
										7
										8
										9
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Les revenus supérieurs à \$4,000 ne sont pas répartis par catégorie



TABLE 2—(Concluded) 1958 TAXATION YEAR  
Distribution by Income Classes  
(All money figures in thousands of dollars)

			\$5,000 to à \$5,499	\$5,500 to à \$5,599	\$6,000 to à \$6,999	\$7,000 to à \$7,999
1	Number of Taxable Returns.....	Nombre de déclarations <i>imposables</i> .....	204,690	135,739	165,242	88,901
2	No. with Standard Deduction.....	Nombre réclamant la déduction uniforme...	117,844	66,245	92,052	44,867
	Source of Income—	Sources de revenu—	\$	\$	\$	\$
3	Wages and Salaries.....	Salaires et traitements.....	953,618	672,073	883,073	513,006
4	Business Income.....	Revenu d'entreprises.....	47,192	44,750	72,903	58,326
5	Professional Income.....	Revenu de professions libérales.....	7,198	7,317	15,089	17,427
6	Commission Income.....	Revenu-commissions.....	18,171	14,730	24,526	23,413
7	Farm or Fishing Income.....	Revenu d'agriculture ou pêche.....	15,058	10,807	19,974	12,479
8	Old Age Pension Income.....	Pension de vieillesse.....	2,228	1,693	2,232	1,392
9	Other Earned Income.....	Autres revenus gagnés.....	753	749	1,417	1,371
10	Dividends.....	Dividendes.....	5,626	6,509	12,297	10,801
11	Bond and Bank Interest.....	Intérêt obligataire et bancaire.....	6,837	5,796	9,459	6,906
12	Rental Income.....	Revenu de location.....	6,977	6,903	9,319	7,362
13	Annuity Income.....	Revenu de rentes.....	368	290	583	451
14	Estate Income.....	Revenu de successions.....	2,420	3,228	5,338	4,038
15	Mortgage Interest.....	Intérêt hypothécaire.....	3,266	2,526	5,192	3,812
16	Other Investment Income.....	Autres revenus de placements.....	459	659	1,028	1,191
17	Total Income Assessed.....	Total du revenu cotisé.....	1,070,171	778,030	1,062,430	661,975
	Exemptions and Deductions—	Exemptions et déductions—				
18	Personal Exemptions.....	Exemptions personnelles.....	452,499	302,576	373,528	204,265
19	Pension Contributions.....	Contributions à caisse de pension.....	22,132	17,173	23,192	14,694
20	Retirement Savings Premiums.....	Primes d'épargne-retraite.....	510	531	762	753
21	Donations, Med. & Standard Ded....	Dons, frais méd., déd. uniforme.....	45,812	31,253	38,906	22,710
22	Other Deductions.....	Autres déductions.....	6,016	4,534	6,545	3,551
23	Total Exemptions & Deductions...	Total des exemptions et déductions..	526,969	356,067	442,933	245,973
24	Taxable Income Assessed.....	Revenu imposable cotisé.....	543,202	421,963	619,497	416,001
25	Tax payable.....	Impôt à payer.....	82,396	64,997	97,585	67,111
26	Surtax included in Item 25.....	Surtaxe comprise au n° 25.....	89	109	286	246
1	Number of Non-Taxable Returns....	Nombre de déclarations <i>non imposables</i> ..				
2	No. with Standard Deduction.....	Nombre réclamant la déduction uniforme...				
	Sources of Income—	Sources de revenu—				
3	Wages and Salaries.....	Salaires et traitements.....				
4	Business Income.....	Revenu d'entreprises.....				
5	Professional Income.....	Revenu de professions libérales.....				
6	Commission Income.....	Revenu-commissions.....				
7	Farm or Fishing Income.....	Revenu d'agriculture ou pêche.....				
8	Old Age Pension Income.....	Pension de vieillesse.....				
9	Other Earned Income.....	Autres revenus gagnés.....				
10	Dividends.....	Dividendes.....				
11	Bond and Bank Interest.....	Intérêt obligataire et bancaire.....				
12	Rental Income.....	Revenu de location.....				
13	Annuity Income.....	Revenu de rentes.....				
14	Estate Income.....	Revenu de successions.....				
15	Mortgage Interest.....	Intérêt hypothécaire.....				
16	Other Investment Income.....	Autres revenus de placements.....				
17	Total Income Assessed.....	Total du revenu cotisé.....				
18	Total Exemptions & Deductions...	Total des exemptions et déductions..				

INCOME CLASSES NOT SHOWN  
SEPARATELY OVER \$4,000



TABLE 3—1958 TAXATION YEAR  
Distribution by Occupational Classes  
(All money figures in thousands of dollars)

		Farmers — <i>Cultivateurs</i>	Fishermen — <i>Pêcheurs</i>	Accountants — <i>Comptables</i>	Medical Doctors and Surgeons — <i>Médecins et chirurgiens</i>
1	Number of <b>Taxable</b> Returns..... <i>Nombre de déclarations imposables.....</i>	61,858	5,315	3,826	12,201
2	No. with Standard Deduction..... <i>Nombre réclamant la déduction uniforme...</i>	45,325	4,603	1,273	3,326
	<b>Sources of Income—</b> ..... <i>Sources de revenu—</i>	\$	\$	\$	\$
3	Wages and Salaries..... <i>Salaires et traitements.....</i>	20,936	2,038	1,647	5,663
4	Business Income..... <i>Revenu d'entreprises.....</i>	1,281	113	13	256
5	Professional Income..... <i>Revenu de professions libérales.....</i>	149	—	36,629	171,312
6	Commission Income..... <i>Revenu-commissions.....</i>	517	7	16	1
7	Farm or Fishing Income..... <i>Revenu d'agriculture ou pêche.....</i>	203,213	23,946	15	317
8	Old Age Pension Income..... <i>Pension de vieillesse.....</i>	3,077	67	107	161
9	Other Earned Income..... <i>Autres revenus gagnés.....</i>	938	15	259	376
10	Dividends..... <i>Dividendes.....</i>	3,212	98	1,002	3,601
11	Bond and Bank Interest..... <i>Intérêt obligataire et bancaire.....</i>	7,256	159	487	2,551
12	Rental Income..... <i>Revenu de location.....</i>	2,130	24	16	853
13	Annuity Income..... <i>Revenu de rentes.....</i>	128	1	16	133
14	Estate Income..... <i>Revenu de successions.....</i>	518	18	38	482
15	Mortgage Interest..... <i>Intérêt hypothécaire.....</i>	3,629	34	385	884
16	Other Investment Income..... <i>Autres revenus de placements.....</i>	792	6	57	286
17	<b>Total Income Assessed</b> ..... <i>Total du revenu cotisé.....</i>	247,776	26,478	40,657	186,242
	<b>Exemptions and Deductions—</b> ..... <i>Exemptions et déductions—</i>				
18	Personal Exemptions..... <i>Exemptions personnelles.....</i>	128,233	10,102	9,023	29,860
19	Pension Contributions..... <i>Contributions à caisse de pension.....</i>	271	12	83	818
20	Retirement Savings Premiums..... <i>Primes d'épargne-retraite.....</i>	244	32	493	4,399
21	Donations, Med. & Standard Ded.... <i>Dons, frais méd., déd. uniforme.....</i>	9,952	729	1,638	5,625
22	Other Deductions..... <i>Autres déductions.....</i>	829	63	255	716
23	<b>Total Exemptions &amp; Deductions...</b> <i>Total des exemptions et déductions...</i>	139,529	10,938	11,492	41,418
24	<b>Taxable Income Assessed</b> ..... <i>Revenu imposable cotisé.....</i>	108,273	15,540	29,164	144,818
25	<b>Tax payable</b> ..... <i>Impôt à payer.....</i>	17,967	2,727	7,280	38,310
26	Surtax included in Item 25..... <i>Surtaxe comprise au n° 25.....</i>	62	1	18	64
1	Number of <b>Non-Taxable</b> Returns.... <i>Nombre de déclarations non imposables.</i>	143,473	3,814	182	670
2	No. with Standard Deduction..... <i>Nombre réclamant la déduction uniforme...</i>	127,574	3,664	141	530
	<b>Sources of Income—</b> ..... <i>Sources de revenu—</i>	\$	\$	\$	\$
3	Wages and Salaries..... <i>Salaires et traitements.....</i>	18,783	853	12	40
4	Business Income..... <i>Revenu d'entreprises.....</i>	796	32	—	—
5	Professional Income..... <i>Revenu de professions libérales.....</i>	29	—	416	736
6	Commission Income..... <i>Revenu-commissions.....</i>	378	—	—	—
7	Farm or Fishing Income..... <i>Revenu d'agriculture ou pêche.....</i>	176,119	4,851	—	219
8	Old Age Pension Income..... <i>Pension de vieillesse.....</i>	4,965	111	13	69
9	Other Earned Income..... <i>Autres revenus gagnés.....</i>	1,150	9	11	—
10	Dividends..... <i>Dividendes.....</i>	1,286	4	—	17
11	Bond and Bank Interest..... <i>Intérêt obligataire et bancaire.....</i>	4,537	56	2	9
12	Rental Income..... <i>Revenu de location.....</i>	2,061	24	15	26
13	Annuity Income..... <i>Revenu de rentes.....</i>	66	—	—	—
14	Estate Income..... <i>Revenu de successions.....</i>	286	—	1	13
15	Mortgage Interest..... <i>Intérêt hypothécaire.....</i>	2,193	5	—	19
16	Other Investment Income..... <i>Autres revenus de placements.....</i>	352	2	3	1
17	<b>Total Income Assessed</b> ..... <i>Total du revenu cotisé.....</i>	213,001	5,947	473	711
18	<b>Total Exemptions &amp; Deductions...</b> <i>Total des exemptions et déductions...</i>	349,964	8,714	493	1,459



TABLEAU 3—ANNÉE D'IMPOSITION 1958

## Répartition par catégorie d'occupation

(En milliers de dollars)

Dentists — <i>Dentistes</i>	Lawyers and Notaries — <i>Avocats et notaires</i>	Consulting Engineers and Architects — <i>Ingénieurs et architectes conseils</i>	Nurses — <i>Infirmières</i>	Other Professionals — <i>Autres professions libérales</i>	Total Professionals — <i>Total professions libérales</i>	Employees of Farmers — <i>Employés d'agriculteurs</i>	Employees of Businesses — <i>Employés d'entreprises</i>	
4,479	7,133	2,109	2,611	8,157	40,516	5,242	2,849,468	1
1,442	1,993	705	1,771	4,271	14,781	4,513	1,761,603	2
\$ 773	\$ 4,104	\$ 1,818	\$ 209	\$ 2,723	\$ 16,937	\$ 11,255	\$ 10,690,443	3
4	207	34	10	56	560	—	6,557	4
44,237	79,799	26,531	5,280	45,551	409,339	11	2,267	5
4	133	55	—	32	241	—	18,747	6
21	68	15	—	37	474	204	2,598	7
134	249	77	70	134	933	33	13,870	8
67	1,535	125	37	215	2,615	6	12,613	9
902	2,867	643	197	895	10,107	40	69,586	10
810	1,626	424	220	552	6,669	96	46,393	11
280	882	163	66	326	2,586	54	19,094	12
101	32	14	11	27	333	—	2,264	13
84	562	69	4	94	1,333	3	5,810	14
320	1,646	97	21	251	3,604	28	13,131	15
59	320	40	10	142	915	14	4,081	16
47,754	93,894	30,075	6,115	50,961	455,698	11,744	10,902,258	17
10,302	15,636	5,031	2,995	15,294	88,141	6,959	4,905,138	18
99	229	119	1	255	1,604	20	151,139	19
858	1,193	288	5	306	7,542	8	5,977	20
1,487	3,680	1,169	336	2,050	15,985	634	503,335	21
103	496	102	—	419	2,091	1	40,887	22
12,849	21,234	6,709	3,337	18,324	115,363	7,622	5,606,476	23
34,905	72,659	23,367	2,779	32,648	340,340	4,131	5,296,314	24
7,859	20,347	6,816	361	6,436	87,409	615	855,716	25
15	79	15	—	14	205	—	997	26
100	280	121	490	2,353	4,196	5,500	904,826	1
100	260	81	390	2,032	3,534	5,360	746,148	2
\$ 48	\$ 4	\$ —	\$ 25	\$ 129	\$ 258	\$ 7,056	\$ 1,184,768	3
—	—	—	—	38	38	—	675	4
166	303	47	453	3,699	5,726	—	22	5
—	—	—	—	13	13	—	500	6
—	—	—	—	3	217	32	2,784	7
—	40	36	13	79	250	23	4,869	8
—	—	—	5	51	66	3	880	9
—	3	25	8	23	76	7	1,098	10
—	9	1	19	42	82	52	2,843	11
—	—	—	7	10	38	23	1,159	12
—	—	—	19	6	26	3	172	13
—	2	—	—	—	16	2	124	14
—	—	—	1	10	30	10	450	15
—	—	—	—	—	5	4	94	16
214	361	15	550	4,007	6,331	7,215	1,193,476	17
253	496	267	746	4,860	8,574	10,724	1,678,478	18

**TABLE 3—(Continued)—1958 TAXATION YEAR**  
**Distribution by Occupational Classes**  
 (All money figures in thousands of dollars)

		Employees of Institutions — <i>Employés d'institutions</i>	Teachers and Professors — <i>Instituteurs et professeurs</i>	Federal Government Employees — <i>Employés du gouvernement fédéral</i>	Provincial Government Employees — <i>Employés de gouvernements provinciaux</i>
1	Number of <b>Taxable</b> Returns.....	126,610	110,608	173,510	134,881
2	No. with Standard Deduction.....	90,349	69,285	116,912	93,459
	<b>Sources of Income—</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
3	Wages and Salaries.....	323,703	429,297	660,032	489,709
4	Business Income.....	138	4	275	335
5	Professional Income.....	482	796	306	476
6	Commission Income.....	91	160	232	247
7	Farm or Fishing Income.....	122	89	35	158
8	Old Age Pension Income.....	1,232	260	522	849
9	Other Earned Income.....	498	511	386	445
10	Dividends.....	1,753	1,858	2,244	1,724
11	Bond and Bank Interest.....	2,446	3,434	2,984	2,356
12	Rental Income.....	531	784	1,009	707
13	Annuity Income.....	212	120	159	82
14	Estate Income.....	400	473	424	214
15	Mortgage Interest.....	336	399	582	560
16	Other Investment Income.....	156	87	48	128
17	<b>Total Income Assessed.....</b>	<b>332,100</b>	<b>438,094</b>	<b>669,238</b>	<b>497,674</b>
	<b>Exemptions and Deductions—</b>				
18	Personal Exemptions.....	159,227	156,867	300,379	225,942
19	Pension Contributions.....	4,660	21,391	33,985	19,845
20	Retirement Savings Premiums.....	271	320	582	439
21	Donations, Med. & Standard Ded....	18,430	19,472	30,298	22,614
22	Other Deductions.....	2,060	518	1,215	888
23	<b>Total Exemptions &amp; Deductions...</b>	<b>184,648</b>	<b>198,568</b>	<b>366,459</b>	<b>269,728</b>
24	<b>Taxable Income Assessed.....</b>	<b>147,527</b>	<b>239,547</b>	<b>302,857</b>	<b>227,981</b>
25	<b>Tax payable.....</b>	<b>21,232</b>	<b>37,212</b>	<b>45,673</b>	<b>34,413</b>
26	Surtax included in Item 25.....	4	6	11	11
1	Number of <b>Non-Taxable</b> Returns.....	47,789	16,737	37,078	35,004
2	No. with Standard Deduction.....	42,968	15,896	33,575	32,214
	<b>Sources of Income—</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
3	Wages and Salaries.....	55,458	18,467	59,924	54,438
4	Business Income.....	44	6	28	48
5	Professional Income.....	16	2	16	16
6	Commission Income.....	39	38	1	37
7	Farm or Fishing Income.....	26	51	96	137
8	Old Age Pension Income.....	435	22	253	320
9	Other Earned Income.....	100	2	46	36
10	Dividends.....	179	16	44	43
11	Bond and Bank Interest.....	293	46	152	147
12	Rental Income.....	65	53	62	50
13	Annuity Income.....	19	—	—	4
14	Estate Income.....	62	6	3	6
15	Mortgage Interest.....	37	10	33	2
16	Other Investment Income.....	36	14	22	7
17	<b>Total Income Assessed.....</b>	<b>56,637</b>	<b>18,627</b>	<b>60,488</b>	<b>54,917</b>
18	<b>Total Exemptions &amp; Deductions...</b>	<b>75,934</b>	<b>23,933</b>	<b>79,643</b>	<b>75,198</b>

TABLEAU 3—(Suite)—ANNÉE D'IMPOSITION 1958

## Répartition par catégorie d'occupation

(En milliers de dollars)

Municipal Government Employees — <i>Employés de gouvernements municipaux</i>	Unclassified Employees — <i>Employés non classés</i>	Total Employees — <i>Total, employés</i>	Total Salesmen — <i>Total, Vendeurs</i>	Forestry Operators — <i>Exploitants forestiers</i>	Manufacturers — <i>Fabricants</i>	Proprietors of Construction Businesses — <i>Propriétaires d'entreprises de construction</i>	Public Utility Operators — <i>Exploitants de services d'utilité publique</i>	
118,986	51,710	3,571,015	50,968	2,070	13,380	28,707	12,741	1
74,172	39,464	2,249,757	27,955	1,558	8,298	19,914	9,645	2
\$	\$	\$	\$	\$	\$	\$	\$	
453,967	150,743	13,209,149	25,394	1,271	7,233	12,797	7,924	3
128	130	7,567	204	9,497	67,472	139,526	45,691	4
210	149	4,698	106	—	202	32	—	5
294	49	19,820	239,261	10	207	120	173	6
53	17	2,521	75	9	118	107	23	7
971	627	18,365	580	16	323	359	60	8
236	726	15,422	433	47	258	152	57	9
866	682	78,751	2,580	97	652	744	192	10
1,522	1,012	60,243	1,922	124	888	1,086	502	11
348	362	22,889	769	1	1,615	2,914	665	12
102	99	3,038	153	1	19	8	7	13
261	107	7,693	357	—	169	50	13	14
476	287	15,798	1,446	104	604	1,329	300	15
60	89	4,663	353	20	77	147	15	16
459,388	155,079	13,465,575	273,483	11,197	79,837	159,371	55,622	17
222,443	77,784	6,054,739	108,090	4,683	29,676	65,219	26,531	18
17,298	1,956	250,294	3,884	15	98	109	76	19
186	83	7,866	537	13	170	254	58	20
23,450	7,348	625,581	12,660	380	2,841	5,237	2,051	21
868	451	46,888	771	83	187	650	162	22
264,245	87,622	6,985,368	125,942	5,174	32,972	71,469	28,878	23
195,156	67,479	6,480,992	147,548	6,021	46,917	87,904	26,744	24
28,646	9,907	1,033,414	26,931	1,235	10,078	18,086	4,901	25
3	1	1,033	31	3	13	18	3	26
22,366	30,791	1,100,091	12,355	2,446	7,655	12,592	13,440	1
19,896	29,251	925,308	9,833	2,404	7,175	11,390	12,579	2
\$	\$	\$	\$	\$	\$	\$	\$	
36,173	31,517	1,447,802	1,988	471	892	2,298	2,434	3
13	110	540	49	3,459	10,524	19,077	21,798	4
—	43	51	6	—	—	—	—	5
5	18	639	19,810	—	24	71	26	6
87	2	3,148	163	48	81	188	33	7
410	350	6,681	272	40	228	181	81	8
9	179	1,255	33	1	17	87	47	9
70	60	1,517	55	7	24	32	32	10
162	264	3,959	137	35	113	201	115	11
55	127	1,494	99	44	236	463	241	12
7	22	227	17	—	—	13	—	13
—	10	213	23	—	4	—	—	14
39	26	608	232	43	15	113	96	15
3	11	190	35	—	15	7	12	16
36,833	32,653	1,460,846	22,495	4,148	12,173	22,355	24,849	17
48,982	51,429	2,044,321	28,836	6,365	18,002	31,918	32,380	18



TABLE 3—(Concluded)—1958 TAXATION YEAR

## Distribution by Occupational Classes

(All money figures in thousands of dollars)

		Wholesale Traders — Commer- çants de gros	Retail Traders — Commer- çants de détail	Proprietors of Service Businesses — Propriétaires d'entreprises de services	Proprietors of Financial Businesses — Propriétaires d'entreprises financières
1	Number of <b>Taxable</b> Returns.....	7,459	70,669	43,689	8,464
2	No. with Standard Deduction.....	4,475	43,202	30,416	3,720
	<b>Sources of Income—</b>	\$	\$	\$	\$
3	Wages and Salaries.....	4,255	31,173	19,679	6,521
4	Business Income.....	46,314	330,968	158,866	60,411
5	Professional Income.....	20	300	378	368
6	Commission Income.....	397	1,885	1,082	414
7	Farm or Fishing Income.....	144	1,890	145	112
8	Old Age Pension Income.....	259	1,352	673	299
9	Other Earned Income.....	116	680	577	508
10	Dividends.....	711	3,976	1,712	2,349
11	Bond and Bank Interest.....	776	5,608	2,483	1,233
12	Rental Income.....	1,217	10,459	4,278	1,045
13	Annuity Income.....	34	165	46	53
14	Estate Income.....	60	437	192	284
15	Mortgage Interest.....	568	3,195	1,876	1,754
16	Other Investment Income.....	100	476	381	337
17	<b>Total Income Assessed</b> .....	54,971	392,564	192,368	75,688
	<b>Exemptions and Deductions—</b>				
18	Personal Exemptions.....	16,356	156,423	85,865	18,318
19	Pension Contributions.....	95	432	269	400
20	Retirement Savings Premiums.....	167	879	371	348
21	Donations, Med. & Standard Ded....	1,832	14,716	7,833	3,151
22	Other Deductions.....	114	902	707	366
23	<b>Total Exemptions &amp; Deductions...</b>	18,564	173,352	95,045	22,583
24	<b>Taxable Income Assessed</b> .....	36,408	219,257	97,324	53,105
25	<b>Tax payable</b> .....	8,067	41,881	18,045	13,528
26	Surtax included in Item 25.....	22	64	41	109
1	Number of <b>Non-Taxable</b> Returns....	1,952	37,466	33,879	1,604
2	No. with Standard Deduction.....	1,722	33,527	31,247	1,321
	<b>Sources of Income—</b>	\$	\$	\$	\$
3	Wages and Salaries.....	337	6,335	4,703	90
4	Business Income.....	1,807	46,128	44,903	1,913
5	Professional Income.....	—	102	—	—
6	Commission Income.....	5	319	194	82
7	Farm or Fishing Income.....	44	20	70	6
8	Old Age Pension Income.....	13	1,117	717	54
9	Other Earned Income.....	39	346	198	73
10	Dividends.....	20	196	208	39
11	Bond and Bank Interest.....	43	752	677	99
12	Rental Income.....	264	2,743	1,372	44
13	Annuity Income.....	—	12	21	3
14	Estate Income.....	—	85	36	1
15	Mortgage Interest.....	27	483	674	57
16	Other Investment Income.....	1	13	41	29
17	<b>Total Income Assessed</b> .....	2,512	58,651	53,814	2,478
18	<b>Total Exemptions &amp; Deductions...</b>	4,837	90,148	76,281	3,819

TABLEAU 3—(Fin)—ANNÉE D'IMPOSITION 1958

## Répartition par catégorie d'occupation

(en milliers de dollars)

Unclassified Business Proprietors — <i>Propriétaires d'entreprises non classées</i>	Total Business Proprietors — <i>Total, propriétaires d'entreprises</i>	Investors — <i>Portefeüillistes</i>	Pensioners — <i>Pensionnés</i>	Total Financial — <i>Total, finance</i>	Estates — <i>Successions</i>	Unclassified — <i>Non classées</i>	Grand Total — <i>Total global</i>	
1,457	188,636	96,318	24,213	120,531	2,251	7,162	4,048,252	1
912	122,140	53,012	14,928	67,940	2,240	4,363	2,539,104	2
\$	\$	\$	\$	\$	\$	\$	\$	
933	91,785	83,328	54,806	138,134	336	15,873	13,520,582	3
7,178	865,922	3,731	69	3,800	77	1,994	881,519	4
21	1,320	1,863	80	1,943	—	694	418,251	5
33	4,321	3,308	118	3,425	—	590	268,181	6
20	2,569	403	65	338	76	1,310	228,382	7
65	3,407	20,433	8,041	28,474	1	740	55,642	8
15	2,411	5,543	330	5,873	78	4,350	32,134	9
98	10,531	162,634	3,894	166,529	5,791	2,198	279,797	10
88	12,789	70,333	4,760	75,093	4,038	1,557	169,727	11
139	22,332	101,821	646	102,467	1,032	997	155,178	12
—	334	4,116	1,225	5,340	7	78	9,413	13
5	1,212	90,120	322	90,443	522	1,423	103,518	14
80	9,809	39,375	640	40,015	1,146	614	76,095	15
49	1,600	17,966	129	18,095	366	155	26,945	16
8,724	1,030,342	604,974	74,995	679,969	13,470	32,573	16,225,364	17
3,065	406,136	146,186	42,417	188,603	—	12,204	6,996,248	18
11	1,505	956	342	1,298	—	358	259,226	19
19	2,279	479	2	481	—	23	19,004	20
317	38,358	31,583	4,573	36,156	—	2,220	741,641	21
94	3,265	3,337	253	3,590	7,913	129	65,539	22
3,506	451,543	182,541	47,587	230,128	7,913	14,934	8,081,658	23
5,219	578,899	422,621	27,442	450,063	5,557	17,668	8,144,880	24
1,226	117,047	89,468	3,944	93,412	1,134	3,285	1,383,326	25
1	274	7,921	11	7,932	101	88	9,727	26
1,400	112,434	56,310	38,474	94,784	21	11,076	1,482,244	1
1,190	102,555	48,524	35,214	83,738	21	9,556	1,265,783	2
\$	\$	\$	\$	\$	\$	\$	\$	
188	17,748	6,953	30,035	36,988	—	6,435	1,530,856	3
2,047	151,655	240	75	315	—	71	152,241	4
—	102	54	—	54	—	78	5,944	5
6	728	384	67	451	—	233	22,253	6
65	118	631	44	587	—	847	177,583	7
40	2,471	9,406	15,000	24,406	—	757	39,914	8
—	808	444	72	516	—	675	4,513	9
11	569	6,359	1,258	7,617	61	448	11,631	10
48	2,083	10,430	3,298	13,728	17	512	25,111	11
21	5,428	23,719	1,030	24,748	—	433	34,326	12
—	50	1,117	853	1,971	—	63	2,420	13
—	126	2,709	148	2,857	—	64	3,584	14
7	1,514	6,944	323	7,267	2	151	12,001	15
—	119	759	43	802	—	33	1,539	16
2,303	183,283	68,887	52,246	121,133	80	10,800	2,023,916	17
3,300	267,050	101,999	78,619	180,618	80	22,145	2,910,302	18

TABLE 4—1958 TAXATION YEAR  
Distribution by Cities or Place of Residence  
(All money figures in thousands of dollars)

			NEWFOUNDLAND—Terre-Neuve			
			Corner Brook	St. John's — St-Jean	Other Areas — Autres endroits	Total
1	Number of Taxable Returns.....	Nombre de déclarations imposables.....	3,637	17,407	24,422	45,466
2	No. with Standard Deduction.....	Nombre réclamant la déduction uniforme....	2,776	14,340	20,025	37,141
Sources of Income—			\$	\$	\$	\$
3	Wages and Salaries.....	Salaires et traitements.....	14,152	57,192	80,591	151,935
4	Business Income.....	Revenu d'entreprises.....	474	2,981	3,705	7,161
5	Professional Income.....	Revenu de professions libérales.....	408	1,941	522	2,871
6	Commission Income.....	Revenu-commissions.....	85	926	268	1,280
7	Farm or Fishing Income.....	Revenu d'agriculture ou pêche.....	14	18	99	131
8	Old Age Pension Income.....	Pension de vieillesse.....	15	231	91	337
9	Other Earned Income.....	Autres revenus gagnés.....	17	294	70	381
10	Dividends.....	Dividendes.....	78	1,363	300	1,741
11	Bond and Bank Interest.....	Intérêt obligataire et bancaire.....	62	713	376	1,151
12	Rental Income.....	Revenu de location.....	76	402	228	706
13	Annuity Income.....	Revenu de rentes.....	—	19	1	19
14	Estate Income.....	Revenu de successions.....	1	195	2	198
15	Mortgage Interest.....	Intérêt hypothécaire.....	4	325	25	353
16	Other Investment Income.....	Autres revenus de placements.....	8	67	3	78
17	Total Income Assessed.....	Total du revenu cotisé.....	15,394	66,667	86,281	168,342
Exemptions and Deductions—			Exemptions et déductions—			
18	Personal Exemptions.....	Exemptions personnelles.....	7,438	31,792	48,026	87,256
19	Pension Contributions.....	Contributions à caisse de pension.....	317	699	966	1,982
20	Retirement Savings Premiums.....	Primes d'épargne-retraite.....	19	39	19	77
21	Donations, Med. & Standard Ded....	Dons, frais méd., déd. uniforme.....	494	2,340	2,927	5,761
22	Other Deductions.....	Autres déductions.....	55	169	324	548
23	Total Exemptions & Deductions...	Total des exemptions et déductions....	8,323	35,039	52,262	95,624
24	Taxable Income Assessed.....	Revenu imposable cotisé.....	7,072	31,628	34,022	72,722
25	Tax Payable.....	Impôt à payer.....	1,204	5,544	5,269	12,017
26	Surtax included in Item 25.....	Surtaxe comprise au n° 25.....	1	41	4	46
Number of Taxable Returns—Nombre de déclarations imposables—						
1	Under—Moins de \$1,000.....		—	30	120	150
2	\$ 1,000 to—à 1,999.....		600	3,210	4,380	8,190
3	2,000 to—à 2,999.....		630	4,210	5,280	10,120
4	3,000 to—à 3,999.....		830	4,640	7,000	12,470
5	4,000 to—à 4,999.....		610	2,500	4,080	7,190
6	5,000 to—à 5,999.....		498	1,074	1,946	3,518
7	6,000 to—à 6,999.....		127	498	735	1,360
8	7,000 to—à 7,999.....		97	404	347	848
9	8,000 to—à 8,999.....		50	218	161	429
10	9,000 to—à 9,999.....		75	135	127	337
11	10,000 to—à 14,999.....		92	277	149	518
12	15,000 to—à 19,999.....		7	93	84	184
13	20,000 to—à 24,999.....		11	37	6	54
14	25,000 and over—et plus.....		10	81	7	98
15	Total Number of Taxable Returns—Nombre total de déclarations imposables.....		3,637	17,407	24,422	45,466



## TABLEAU 4—ANNÉE D'IMPOSITION 1958

## Répartition par ville ou lieu de résidence

(En milliers de dollars)

P.E.I.—Î.P.-É.		Total	NOVA SCOTIA—Nouvelle-Écosse				Total	NEW BRUNSWICK — Nouveau-Brunswick		
Charlotte- town	Other Areas — Autres endroits		Halifax and/ et Dartmouth	Sydney and/ et Glace Bay	Truro	Other Areas — Autres endroits		Fredericton	Moncton	
4,497	3,956	8,453	41,301	13,170	3,250	52,529	110,250	6,142	12,688	1
3,354	3,043	6,397	30,569	8,886	2,410	42,634	84,499	4,367	8,546	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
12,992	8,714	21,706	129,075	45,763	9,424	148,133	332,395	19,862	38,533	3
1,195	2,009	3,205	7,714	2,179	989	11,221	22,103	1,556	1,886	4
568	486	1,054	5,122	1,005	410	3,717	10,254	1,132	1,486	5
171	160	331	2,285	571	228	1,306	4,390	127	1,325	6
5	604	609	277	108	101	3,341	3,829	2	2	7
114	81	195	679	210	6	932	1,827	84	263	8
29	10	39	360	36	42	189	627	19	76	9
408	271	679	4,042	453	291	3,606	8,392	616	566	10
238	200	438	1,451	347	159	2,092	4,049	407	513	11
190	46	236	1,575	210	11	483	2,257	277	381	12
10	10	20	29	11	—	210	250	75	44	13
96	70	165	1,181	86	43	672	1,982	110	200	14
85	68	153	261	54	20	284	618	119	263	15
17	7	24	332	5	33	134	503	25	61	16
16,118	12,736	28,854	154,383	51,038	11,735	176,320	393,476	24,407	45,599	17
7,777	6,972	14,749	69,160	26,314	5,896	96,086	197,456	10,679	22,165	18
320	156	476	3,406	790	267	2,753	7,216	437	949	19
52	33	85	167	54	20	215	456	62	45	20
727	553	1,280	6,404	2,074	564	6,932	15,974	1,105	2,283	21
70	51	121	435	94	49	562	1,140	15	159	22
8,946	7,765	16,711	79,572	29,326	6,796	106,548	222,242	12,298	25,601	23
7,180	4,971	12,151	74,848	21,713	4,944	69,812	171,317	12,109	20,016	24
1,157	794	1,951	12,429	3,548	827	10,771	27,575	2,008	3,176	25
9	6	15	93	11	11	65	180	17	19	26
10	40	50	460	20	—	320	800	—	20	1
1,080	1,220	2,300	7,640	1,800	840	10,260	20,540	900	2,440	2
1,250	1,020	2,270	9,660	2,680	780	14,880	28,000	1,880	3,120	3
820	810	1,630	11,020	3,660	680	14,620	29,980	1,320	3,320	4
640	390	1,030	6,020	2,780	420	6,820	16,040	800	1,900	5
244	186	430	2,620	1,275	120	2,730	6,745	360	900	6
166	83	249	1,400	304	220	991	2,915	380	280	7
80	61	141	700	274	60	779	1,813	120	280	8
49	33	82	421	83	20	125	649	60	160	9
35	23	58	360	49	20	236	665	120	40	10
78	59	137	569	124	58	494	1,245	125	143	11
33	17	50	179	76	17	143	415	37	46	12
5	7	12	110	22	7	62	201	20	19	13
7	7	14	142	23	8	69	242	20	20	14
4,497	3,956	8,453	41,301	13,170	3,250	52,529	110,250	6,142	12,688	15

TABLE 4—(Continued)—1958 TAXATION YEAR  
Distribution by Cities or Place of Residence  
(All money figures in thousands of dollars)

			NEW BRUNSWICK (Concluded)			QUEBEC
			Nouveau-Brunswick (Fin)			
			Saint John — Saint-Jean	Other Areas — Autres endroits	Total	Arvida
1	Number of Taxable Returns.....	Nombre de déclarations imposables.....	19,796	39,057	77,683	3,300
2	No. with Standard Deduction.....	Nombre réclamant la déduction uniforme....	14,522	29,044	56,479	385
Sources of Income—			\$	\$	\$	\$
3	Wages and Salaries.....	Salaires et traitements.....	60,467	118,406	237,268	15,461
4	Business Income.....	Revenu d'entreprises.....	2,004	8,440	13,886	295
5	Professional Income.....	Revenu de professions libérales.....	1,955	2,223	6,795	129
6	Commission Income.....	Revenu-commissions.....	1,194	878	3,525	95
7	Farm or Fishing Income.....	Revenu d'agriculture ou pêche.....	42	1,017	1,060	—
8	Old Age Pension Income.....	Pension de vieillesse.....	329	346	1,022	—
9	Other Earned Income.....	Autres revenus gagnés.....	100	139	334	2
10	Dividends.....	Dividendes.....	1,941	2,539	5,662	10
11	Bond and Bank Interest.....	Intérêt obligataire et bancaire.....	1,228	1,550	3,698	16
12	Rental Income.....	Revenu de location.....	321	101	1,079	7
13	Annuity Income.....	Revenu de rentes.....	59	54	232	—
14	Estate Income.....	Revenu de successions.....	420	511	1,242	4
15	Mortgage Interest.....	Intérêt hypothécaire.....	179	230	790	2
16	Other Investment Income.....	Autres revenus de placements.....	96	208	390	—
17	Total Income Assessed.....	Total du revenu cotisé.....	70,335	136,642	276,983	16,007
Exemptions and Deductions—						
Exemptions et déductions—						
18	Personal Exemptions.....	Exemptions personnelles.....	34,255	73,390	140,489	7,438
19	Pension Contributions.....	Contributions à caisse de pension.....	1,327	2,410	5,123	447
20	Retirement Savings Premiums.....	Primes d'épargne-retraite.....	62	84	253	9
21	Donations, Med. & Standard Ded..	Dons, frais méd., déd. uniforme.....	3,292	6,100	12,780	1,458
22	Other Deductions.....	Autres déductions.....	194	580	948	—
23	Total Exemptions & Deductions...	Total des exemptions et déductions....	39,130	82,564	159,593	9,352
24	Taxable Income Assessed.....	Revenu imposable cotisé.....	31,206	54,091	117,422	6,655
25	Tax Payable.....	Impôt à payer.....	5,022	9,183	19,389	920
26	Surtax included in Item 25.....	Surtaxe comprise au n° 25.....	40	87	163	—
Number of Taxable Returns—Nombre de déclarations imposables—						
1	Under—Moins de \$1,000.....		40	120	180	—
2	\$ 1,000 to—à 1,999.....		4,100	8,300	15,740	140
3	2,000 to—à 2,999.....		5,280	9,560	19,840	380
4	3,000 to—à 3,999.....		5,180	10,520	20,340	500
5	4,000 to—à 4,999.....		2,560	5,710	10,970	900
6	5,000 to—à 5,999.....		1,240	2,400	4,900	760
7	6,000 to—à 6,999.....		480	800	1,940	320
8	7,000 to—à 7,999.....		300	600	1,300	100
9	8,000 to—à 8,999.....		100	180	500	40
10	9,000 to—à 9,999.....		40	160	360	60
11	10,000 to—à 14,999.....		266	454	988	92
12	15,000 to—à 19,999.....		113	153	349	4
13	20,000 to—à 24,999.....		51	41	131	1
14	25,000 and over—et plus.....		46	59	145	3
15	Total Number of Taxable Returns—Nombre total de déclarations imposables.....		19,796	39,057	77,683	3,300

TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958

## Répartition par ville ou lieu de résidence

(En milliers de dollars)

QUEBEC—(Continued)—Québec—(Suite)

Cap-de-la-Madeleine	Chicoutimi	Drummondville	Granby	Hull	Jonquière	Lévis	Montréal	Québec	Rouyn and/et Noranda	
4,898	7,185	5,144	6,176	14,143	5,870	5,327	540,667	58,543	7,064	1
124	734	1,244	1,125	7,295	248	283	202,633	3,874	4,673	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
16,251	24,081	14,163	17,597	45,281	23,017	16,129	1,864,873	179,302	24,951	3
1,040	1,956	1,593	1,332	2,283	520	1,543	100,198	14,808	1,248	4
69	1,295	502	432	1,101	326	166	62,207	10,543	624	5
239	1,027	204	695	292	225	158	52,394	6,907	160	6
—	—	1	11	71	1	11	85	9	6	7
13	30	3	34	83	1	29	6,098	872	42	8
1	55	6	8	15	—	2	5,859	67	27	9
46	121	85	142	280	118	125	57,432	4,656	82	10
72	146	54	72	151	66	238	25,587	3,256	119	11
12	129	85	128	389	72	18	35,758	3,435	25	12
6	1	—	1	—	—	—	1,045	188	—	13
—	13	13	21	69	—	8	23,268	1,417	70	14
15	144	50	162	58	16	21	7,717	980	68	15
—	30	18	2	3	1	—	7,444	146	47	16
17,764	29,028	16,777	20,637	50,076	24,363	18,448	2,249,965	226,586	27,469	17
9,514	14,879	9,376	10,706	25,244	13,226	9,725	928,680	103,122	14,321	18
340	397	223	213	1,103	613	218	33,699	3,699	418	19
3	15	11	8	7	8	13	2,424	220	7	20
1,850	2,853	1,331	1,811	2,776	2,486	1,847	142,468	21,555	1,198	21
23	39	29	24	189	43	195	6,892	454	19	22
11,730	18,183	10,970	12,762	29,319	16,376	11,998	1,114,163	129,050	15,963	23
6,034	10,845	5,815	7,875	20,756	7,986	6,449	1,135,949	97,546	11,506	24
820	1,167	842	1,110	2,928	1,066	866	189,390	15,810	1,720	25
1	6	2	3	8	1	3	2,401	119	4	26
—	—	—	—	20	—	20	2,020	40	—	1
980	1,340	1,120	1,040	2,720	640	1,000	85,000	12,960	860	2
980	1,100	1,820	2,100	3,140	680	1,500	123,440	13,960	1,040	3
1,260	1,520	1,300	1,800	3,740	1,300	1,280	135,700	13,760	2,180	4
940	1,800	440	580	2,540	2,140	820	90,140	7,980	2,180	5
480	720	189	287	1,140	740	300	41,082	3,540	408	6
120	200	105	170	460	60	100	19,420	1,960	158	7
—	120	42	49	160	140	180	12,102	1,000	93	8
20	180	43	45	40	60	60	6,641	800	36	9
20	60	20	12	20	20	—	4,620	500	21	10
61	79	39	62	93	54	50	11,551	1,188	35	11
33	29	10	16	29	27	8	3,982	386	28	12
1	15	9	5	15	7	5	1,756	153	6	13
3	22	7	10	26	2	4	3,213	316	19	14
4,898	7,185	5,144	6,176	14,143	5,870	5,327	540,667	58,543	7,064	15



**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution by Cities or Place of Residence**  
 (All money figures in thousands of dollars)

			QUEBEC—(Continued)— <i>Québec—(Suite)</i>			
			St-Hyacinthe	St-Jean	Shawinigan	Sherbrooke
1	Number of <b>Taxable</b> Returns.....	<i>Nombre de déclarations imposables.....</i>	5,147	5,965	8,560	11,665
2	No. with Standard Deduction.....	<i>Nombre réclamant la déduction uniforme....</i>	707	1,205	530	2,861
	<b>Sources of Income—</b>	<b>Sources de revenu—</b>				
3	Wages and Salaries.....	<i>Salaires et traitements.....</i>	13,493	18,135	32,075	32,392
4	Business Income.....	<i>Revenu d'entreprises.....</i>	1,809	894	1,713	3,281
5	Professional Income.....	<i>Revenu de professions libérales.....</i>	243	548	545	2,062
6	Commission Income.....	<i>Revenu-commissions.....</i>	122	344	433	1,281
7	Farm or Fishing Income.....	<i>Revenu d'agriculture ou pêche.....</i>	—	5	4	16
8	Old Age Pension Income.....	<i>Pension de vieillesse.....</i>	143	67	56	202
9	Other Earned Income.....	<i>Autres revenus gagnés.....</i>	53	3	3	23
10	Dividends.....	<i>Dividendes.....</i>	158	204	213	1,039
11	Bond and Bank Interest.....	<i>Intérêt obligataire et bancaire.....</i>	171	144	142	337
12	Rental Income.....	<i>Revenu de location.....</i>	184	285	183	637
13	Annuity Income.....	<i>Revenu de rentes.....</i>	23	6	—	20
14	Estate Income.....	<i>Revenu de successions.....</i>	62	11	10	279
15	Mortgage Interest.....	<i>Intérêt hypothécaire.....</i>	135	124	50	339
16	Other Investment Income.....	<i>Autres revenus de placements.....</i>	5	4	21	17
17	<b>Total Income Assessed.....</b>	<b>Total du revenu cotisé.....</b>	16,601	20,764	35,440	41,893
	<b>Exemptions and Deductions—</b>	<b>Exemptions et déductions—</b>				
18	Personal Exemptions.....	<i>Exemptions personnelles.....</i>	8,501	10,983	18,307	20,443
19	Pension Contributions.....	<i>Contributions à caisse de pension.....</i>	135	248	761	448
20	Retirement Savings Premiums.....	<i>Primes d'épargne-retraite.....</i>	3	3	6	45
21	Donations, Med. & Standard Ded...	<i>Dons, frais méd., déd. uniforme.....</i>	1,539	1,788	3,631	3,297
22	Other Deductions.....	<i>Autres déductions.....</i>	29	17	9	82
23	<b>Total Exemptions &amp; Deductions...</b>	<b>Total des exemptions et déductions...</b>	10,207	13,039	22,714	24,315
24	<b>Taxable Income Assessed.....</b>	<b>Revenu imposable cotisé.....</b>	6,393	7,724	12,726	17,579
25	<b>Tax Payable.....</b>	<b>Impôt à payer.....</b>	931	1,071	1,824	2,701
26	Surtax included in Item 25.....	<i>Surtaxe comprise au n° 25.....</i>	1	5	2	26
	Number of Taxable Returns— <i>Nombre de déclarations imposables—</i>					
1	Under— <i>Moins de \$1,000.....</i>		—	60	—	—
2	\$ 1,000 to—à 1,999.....		1,420	960	1,340	2,500
3	2,000 to—à 2,999.....		1,360	1,620	1,000	3,500
4	3,000 to—à 3,999.....		1,340	1,600	1,580	2,900
5	4,000 to—à 4,999.....		580	940	2,640	1,340
6	5,000 to—à 5,999.....		200	460	1,240	477
7	6,000 to—à 6,999.....		80	140	420	259
8	7,000 to—à 7,999.....		40	40	60	169
9	8,000 to—à 8,999.....		20	20	60	129
10	9,000 to—à 9,999.....		—	40	60	80
11	10,000 to—à 14,999.....		60	60	104	167
12	15,000 to—à 19,999.....		30	7	30	49
13	20,000 to—à 24,999.....		9	13	9	44
14	25,000 and over— <i>et plus.....</i>		8	5	17	51
15	<b>Total Number of Taxable Returns—</b>	<b>Nombre total de déclarations imposables.....</b>	5,147	5,965	8,560	11,665

TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958

## Répartition par ville ou lieu de résidence

(En milliers de dollars)

QUEBEC—(Concluded)—Québec—(Fin)						ONTARIO				
Sorel	Thetford-Mines	Trois-Rivières	Valleyfield	Other Areas — Autres endroits	Total	Barrie	Belleville	Brampton	Brantford	
2,848	4,372	11,390	5,831	246,256	960,351	6,210	7,944	5,731	18,423	1
443	255	862	666	82,217	312,364	4,672	5,700	4,155	12,527	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
9,064	16,076	36,653	18,664	767,312	3,184,969	20,685	26,505	19,542	59,416	3
780	1,144	1,718	1,390	64,870	204,413	1,803	1,925	939	3,234	4
526	343	1,660	630	15,153	99,106	655	1,015	611	1,893	5
66	418	1,674	288	12,212	79,236	212	489	461	1,611	6
3	10	50	—	1,478	1,683	3	8	346	377	7
13	1	88	27	1,493	9,295	127	131	170	301	8
4	31	29	3	509	6,699	64	103	35	100	9
107	50	568	29	6,554	72,019	295	458	327	1,280	10
139	155	342	41	5,569	36,818	223	320	205	928	11
26	43	344	140	3,709	45,597	451	358	158	766	12
—	—	5	1	228	1,525	—	21	16	48	13
2	29	23	82	1,134	26,514	226	47	151	799	14
24	7	169	151	2,472	12,704	163	128	788	413	15
1	13	1	26	724	8,502	20	25	22	196	16
10,749	18,300	43,324	21,472	883,417	3,789,080	24,927	31,517	23,771	71,362	17
5,352	9,209	21,187	11,099	455,811	1,707,123	10,629	13,955	9,835	31,361	18
83	137	692	237	11,958	56,069	475	626	348	858	19
14	6	25	10	458	3,295	25	41	22	92	20
960	1,777	4,029	1,999	64,968	265,621	994	1,380	939	3,342	21
4	1	44	80	3,393	11,566	22	364	26	169	22
6,413	11,130	25,977	13,425	536,588	2,043,674	12,145	16,366	11,170	35,822	23
4,336	7,170	17,347	8,050	346,861	1,745,602	12,782	15,151	12,601	35,540	24
662	1,164	2,555	1,129	49,740	278,916	2,171	2,546	2,141	6,055	25
3	1	5	1	154	2,746	13	11	12	47	26
—	—	—	—	480	2,640	20	—	20	60	1
700	660	2,600	940	53,500	172,420	960	1,220	680	2,760	2
600	640	2,400	1,100	54,450	216,810	1,460	1,820	1,060	4,220	3
680	820	2,140	1,800	60,540	237,740	1,340	1,880	1,540	5,360	4
360	1,400	2,080	1,060	39,070	159,930	1,160	1,300	1,240	3,240	5
180	480	980	580	18,027	72,270	580	787	460	1,140	6
80	180	480	160	8,187	33,059	240	400	221	580	7
100	40	200	60	4,018	18,713	120	222	280	280	8
—	40	120	40	2,427	10,821	60	47	120	160	9
40	20	60	20	1,443	7,116	100	77	—	120	10
100	44	193	40	2,565	16,637	100	115	40	274	11
2	16	83	18	875	5,662	47	37	40	127	12
1	7	27	6	286	2,375	16	17	13	47	13
5	25	27	7	388	4,158	7	22	17	55	14
2,848	4,372	11,390	5,831	246,256	960,351	6,210	7,944	5,731	18,423	15

TABLE 4—(Continued)—1958 TAXATION YEAR  
Distribution by Cities or Place of Residence  
(All money figures in thousands of dollars)

			ONTARIO—(Continued)— <i>Ontario—(Suite)</i>			
			Brockville	Chatham	Cornwall	Fort William and/ Port Arthur
1	Number of <b>Taxable Returns</b> .....	<i>Nombre de déclarations imposables</i> .....	6,306	8,027	11,464	29,190
2	No. with Standard Deduction.....	<i>Nombre réclamant la déduction uniforme</i> ....	4,735	5,642	8,636	21,710
<b>Sources of Income—</b>			\$	\$	\$	\$
3	Wages and Salaries.....	<i>Salaires et traitements</i> .....	21,298	26,828	40,056	104,454
4	Business Income.....	<i>Revenu d'entreprises</i> .....	1,139	2,474	1,613	5,939
5	Professional Income.....	<i>Revenu de professions libérales</i> .....	544	1,622	839	2,527
6	Commission Income.....	<i>Revenu-commissions</i> .....	330	738	492	1,197
7	Farm or Fishing Income.....	<i>Revenu d'agriculture ou pêche</i> .....	14	121	—	22
8	Old Age Pension Income.....	<i>Pension de vieillesse</i> .....	126	174	134	319
9	Other Earned Income.....	<i>Autres revenus gagnés</i> .....	23	13	13	158
10	Dividends.....	<i>Dividendes</i> .....	544	582	344	1,298
11	Bond and Bank Interest.....	<i>Intérêt obligataire et bancaire</i> .....	368	402	219	824
12	Rental Income.....	<i>Revenu de location</i> .....	268	362	685	249
13	Annuity Income.....	<i>Revenu de rentes</i> .....	10	27	3	90
14	Estate Income.....	<i>Revenu de successions</i> .....	690	182	214	288
15	Mortgage Interest.....	<i>Intérêt hypothécaire</i> .....	138	224	165	345
16	Other Investment Income.....	<i>Autres revenus de placements</i> .....	62	13	—	12
17	<b>Total Income Assessed</b> .....	<i>Total du revenu cotisé</i> .....	25,526	33,762	44,777	117,678
<b>Exemptions and Deductions—</b>						
<i>Exemptions et déductions—</i>						
18	Personal Exemptions.....	<i>Exemptions personnelles</i> .....	10,417	14,520	21,649	51,302
19	Pension Contributions.....	<i>Contributions à caisse de pension</i> .....	228	517	659	2,357
20	Retirement Savings Premiums.....	<i>Primes d'épargne-retraite</i> .....	57	81	37	139
21	Donations, Med. & Standard Ded...	<i>Dons, frais méd., déd. uniforme</i> .....	1,098	1,398	1,925	4,806
22	Other Deductions.....	<i>Autres déductions</i> .....	103	137	31	757
23	<b>Total Exemptions &amp; Deductions...</b>	<i>Total des exemptions et déductions...</i>	11,903	16,653	24,301	59,361
24	<b>Taxable Income Assessed</b> .....	<i>Revenu imposable cotisé</i> .....	13,623	17,109	20,476	58,317
25	<b>Tax Payable</b> .....	<i>Impôt à payer</i> .....	2,343	3,084	3,295	9,836
26	Surtax included in Item 25.....	<i>Surtaxe comprise au n° 25</i> .....	32	20	9	47
Number of Taxable Returns— <i>Nombre de déclarations imposables—</i>						
1	Under— <i>Moins de \$1,000</i> .....		40	20	—	100
2	\$ 1,000 to—à 1,999.....		700	1,300	1,400	4,300
3	2,000 to—à 2,999.....		1,340	1,260	2,500	5,580
4	3,000 to—à 3,999.....		1,960	2,080	2,660	7,500
5	4,000 to—à 4,999.....		1,180	1,520	2,840	5,520
6	5,000 to—à 5,999.....		496	900	1,020	2,886
7	6,000 to—à 6,999.....		198	300	520	1,350
8	7,000 to—à 7,999.....		73	180	240	828
9	8,000 to—à 8,999.....		94	140	60	381
10	9,000 to—à 9,999.....		82	80	80	148
11	10,000 to—à 14,999.....		94	158	80	340
12	15,000 to—à 19,999.....		18	34	21	104
13	20,000 to—à 24,999.....		14	18	25	67
14	25,000 and over— <i>et plus</i> .....		17	37	18	86
15	<b>Total Number of Taxable Returns—</b>	<i>Nombre total de déclarations imposables</i> .....	6,306	8,027	11,464	29,190



TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958

## Répartition par ville ou lieu de résidence

(En milliers de dollars)

ONTARIO—(Continued)—Ontario—(Suite)										
Galt	Guelph	Hamilton	Kingston	Kirkland Lake	Kitchener and/et Waterloo	London	Niagara Falls	North Bay	Orillia	
8,633	14,152	111,393	17,293	4,507	31,599	48,129	15,107	9,754	5,198	1
6,293	9,820	82,328	13,064	3,817	21,580	35,073	10,472	7,166	4,007	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
28,608	45,931	400,250	55,800	14,986	106,519	152,653	56,440	33,851	16,330	3
1,272	2,574	22,722	3,241	776	6,186	8,563	2,795	1,929	1,390	4
638	1,327	12,292	2,539	400	3,463	5,857	812	1,013	893	5
472	803	7,663	791	178	1,817	4,142	427	1,206	144	6
12	14	980	—	—	85	60	44	16	29	7
113	324	1,410	315	42	497	967	266	53	80	8
172	68	724	74	3	181	502	121	61	1	9
670	969	7,312	1,312	150	1,863	3,873	415	252	366	10
433	854	4,108	766	74	1,444	3,114	424	218	278	11
267	344	3,481	1,245	384	1,070	1,969	283	389	97	12
13	136	164	41	2	73	277	84	1	15	13
189	596	4,208	401	25	818	3,165	68	10	86	14
122	155	3,222	293	11	967	1,146	263	137	113	15
2	1	503	174	1	36	187	4	11	8	16
32,983	54,068	469,039	66,992	17,032	125,019	186,475	62,446	39,147	19,830	17
14,465	24,351	195,436	28,003	7,969	53,021	76,916	27,023	17,485	9,265	18
424	789	6,853	1,294	213	1,459	3,427	983	1,028	374	19
70	178	672	79	14	206	376	69	77	42	20
1,327	2,310	18,460	2,825	595	5,357	8,162	2,602	1,524	779	21
185	103	1,451	86	30	402	770	117	302	71	22
16,471	27,731	222,872	32,287	8,821	60,445	89,651	30,794	20,416	10,531	23
16,511	26,338	246,192	34,704	8,211	64,582	96,856	31,654	18,731	9,300	24
2,818	4,400	42,622	5,756	1,333	11,149	16,571	5,058	3,078	1,492	25
21	29	296	32	2	73	167	8	7	8	26
60	60	240	200	—	160	280	—	100	20	1
1,340	2,400	14,120	3,260	580	5,100	7,800	2,080	1,200	520	2
2,060	2,940	22,020	3,280	1,180	7,320	12,280	2,440	1,940	1,580	3
2,620	4,200	27,800	3,700	1,360	7,960	12,140	3,280	2,520	1,540	4
1,480	2,440	21,940	3,680	680	5,460	7,360	3,880	1,900	680	5
440	780	11,540	1,387	280	2,020	3,680	1,700	880	340	6
180	540	5,380	620	120	1,140	1,600	740	480	180	7
60	240	2,760	377	160	840	760	420	320	100	8
80	160	1,320	168	20	340	440	140	100	80	9
40	20	1,020	203	20	380	440	140	121	40	10
123	229	1,818	253	76	481	749	185	124	81	11
93	68	657	73	14	205	270	60	39	18	12
27	33	292	39	5	68	115	17	10	10	13
30	42	486	53	12	125	215	25	20	9	14
8,633	14,152	111,393	17,293	4,507	31,599	48,129	15,107	9,754	5,198	15

TABLE 4—(Continued)—1958 TAXATION YEAR  
Distribution by Cities or Place of Residence  
(All money figures in thousands of dollars)

			ONTARIO—(Continued)—Ontario—(Suite)			
			Oshawa	Ottawa	Owen Sound	Pembroke
1	Number of <b>Taxable</b> Returns.....	<i>Nombre de déclarations imposables.....</i>	20,638	96,773	5,032	4,871
2	No. with Standard Deduction.....	<i>Nombre réclamant la déduction uniforme....</i>	14,964	65,913	3,394	3,290
<b>Sources of Income—</b>			\$	\$	\$	\$
3	Wages and Salaries.....	<i>Salaires et traitements.....</i>	78,447	348,690	15,621	14,946
4	Business Income.....	<i>Revenu d'entreprises.....</i>	2,931	15,982	1,420	1,423
5	Professional Income.....	<i>Revenu de professions libérales.....</i>	2,079	11,078	566	696
6	Commission Income.....	<i>Revenu-commissions.....</i>	861	5,945	519	130
7	Farm or Fishing Income.....	<i>Revenu d'agriculture ou pêche.....</i>	143	749	2	14
8	Old Age Pension Income.....	<i>Pension de vieillesse.....</i>	112	1,991	101	17
9	Other Earned Income.....	<i>Autres revenus gagnés.....</i>	87	495	10	4
10	Dividends.....	<i>Dividendes.....</i>	940	7,442	635	124
11	Bond and Bank Interest.....	<i>Intérêt obligataire et bancaire.....</i>	605	5,052	361	149
12	Rental Income.....	<i>Revenu de location.....</i>	492	5,450	81	214
13	Annuity Income.....	<i>Revenu de rentes.....</i>	49	220	11	—
14	Estate Income.....	<i>Revenu de successions.....</i>	139	4,609	232	17
15	Mortgage Interest.....	<i>Intérêt hypothécaire.....</i>	317	1,936	123	35
16	Other Investment Income.....	<i>Autres revenus de placements.....</i>	949	392	—	—
17	<b>Total Income Assessed.....</b>	<i>Total du revenu cotisé.....</i>	88,151	410,031	19,678	17,741
<b>Exemptions and Deductions—</b>						
18	Personal Exemptions.....	<i>Exemptions personnelles.....</i>	36,445	156,174	9,117	8,380
19	Pension Contributions.....	<i>Contributions à caisse de pension.....</i>	791	12,286	376	324
20	Retirement Savings Premiums.....	<i>Primes d'épargne-retraite.....</i>	57	581	47	25
21	Donations, Med. & Standard Ded....	<i>Dons, frais méd., déd. uniforme.....</i>	3,491	17,229	864	849
22	Other Deductions.....	<i>Autres déductions.....</i>	266	1,841	118	79
23	<b>Total Exemptions &amp; Deductions...</b>	<i>Total des exemptions et déductions...</i>	41,050	188,111	10,522	9,657
24	<b>Taxable Income Assessed.....</b>	<i>Revenu imposable cotisé.....</i>	47,100	221,936	9,156	8,091
25	<b>Tax Payable.....</b>	<i>Impôt à payer.....</i>	8,470	38,903	1,522	1,385
26	Surtax included in Item 25.....	<i>Surtaxe comprise au n° 25.....</i>	62	265	22	4
Number of Taxable Returns— <i>Nombre de déclarations imposables—</i>						
1	Under— <i>Moins de \$1,000.....</i>		60	970	20	—
2	\$ 1,000 to—à 1,999.....		2,480	12,860	900	960
3	2,000 to—à 2,999.....		3,060	21,280	1,040	1,020
4	3,000 to—à 3,999.....		4,540	23,260	1,360	1,460
5	4,000 to—à 4,999.....		6,040	15,320	820	840
6	5,000 to—à 5,999.....		2,081	8,660	440	280
7	6,000 to—à 6,999.....		1,240	4,841	180	120
8	7,000 to—à 7,999.....		480	3,281	60	20
9	8,000 to—à 8,999.....		220	1,880	40	20
10	9,000 to—à 9,999.....		120	901	20	40
11	10,000 to—à 14,999.....		140	2,253	99	47
12	15,000 to—à 19,999.....		66	614	23	44
13	20,000 to—à 24,999.....		37	243	14	4
14	25,000 and over— <i>et plus.....</i>		74	410	16	16
15	<b>Total Number of Taxable Returns—</b>	<i>Nombre total de déclarations imposables.....</i>	20,638	96,773	5,032	4,871

## TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958

## Répartition par ville ou lieu de résidence

(En milliers de dollars)

ONTARIO—(Continued)—Ontario—(Suite)

Peter- borough	Port Colborne	St. Catharines	St. Thomas	Sarnia	Sault Ste. Marie	Stratford	Sudbury and/et Copper Cliff	Timmins, Porcupine and/et Schumacher	Toronto	
14,876	4,516	21,528	6,880	15,622	19,190	6,533	30,259	10,839	620,301	1
9,622	3,138	14,260	4,347	9,675	12,931	4,341	21,826	8,359	356,280	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
54,369	16,043	78,303	22,881	63,243	77,252	20,402	111,528	37,206	2,189,347	3
3,057	757	4,817	2,404	3,850	5,183	2,037	3,841	2,145	128,252	4
1,823	629	3,343	593	1,789	1,478	596	2,586	789	78,002	5
1,048	5	760	541	625	1,471	514	969	220	58,197	6
3	—	15	76	7	31	39	2	4	56	7
246	39	272	121	188	239	86	142	14	9,713	8
115	36	223	33	75	74	79	56	8	6,951	9
671	91	1,530	475	845	653	438	584	76	64,275	10
517	104	829	481	431	631	489	662	142	30,523	11
495	120	629	309	547	153	144	688	259	22,269	12
17	2	76	35	43	14	51	8	4	2,092	13
292	13	742	155	302	83	166	191	7	26,135	14
218	211	468	239	192	577	143	463	113	18,496	15
58	38	101	1	6	179	20	91	3	6,413	16
62,929	18,078	92,108	28,344	72,143	88,018	25,126	121,811	40,990	2,640,721	17
27,450	8,398	39,520	11,968	28,859	36,224	11,383	57,136	20,450	978,940	18
1,363	173	1,201	617	1,459	857	417	1,136	324	39,654	19
73	34	152	66	131	52	39	82	28	3,462	20
2,583	715	3,900	1,264	2,978	3,423	1,121	4,752	1,606	97,611	21
159	14	137	420	188	175	127	410	134	12,581	22
31,628	9,334	44,910	14,335	33,615	40,731	13,087	63,516	22,542	1,132,248	23
31,315	8,745	47,208	14,012	38,570	47,286	12,040	58,297	18,448	1,508,758	24
5,172	1,456	8,333	2,261	6,637	8,221	2,019	9,840	2,998	277,460	25
15	5	50	13	17	16	12	26	3	2,574	26
40	—	60	40	60	20	20	40	—	4,500	1
1,740	440	2,740	960	2,000	1,880	960	3,440	1,240	85,380	2
2,640	800	3,600	1,540	2,160	2,460	1,640	4,740	2,240	141,900	3
3,660	1,700	5,340	1,600	2,760	3,760	1,800	11,440	3,940	152,420	4
3,040	680	4,920	980	3,080	4,540	1,020	5,340	2,000	104,730	5
1,741	420	2,200	540	2,280	3,521	400	2,120	700	50,909	6
1,031	180	1,000	540	1,760	1,580	260	1,200	300	26,702	7
212	120	560	260	620	500	120	620	80	14,822	8
272	40	340	220	240	320	120	521	120	8,340	9
80	60	160	40	120	180	40	200	40	6,042	10
273	50	335	106	329	237	82	336	77	13,832	11
84	10	120	25	120	91	28	137	70	4,938	12
27	8	53	16	47	44	21	49	10	1,972	13
36	8	100	13	46	57	22	76	22	3,814	14
14,876	4,516	21,528	6,880	15,622	19,190	6,533	30,259	10,839	620,301	15



**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution by Cities or Place of Residence**  
 (All money figures in thousands of dollars)

		ONTARIO—(Concluded)— <i>Ontario—(Fin)</i>			
		Welland	Windsor	Woodstock	Other Areas — <i>Autres endroits</i>
1	Number of Taxable Returns..... <i>Nombre de déclarations imposables.....</i>	9,036	45,949	6,418	436,461
2	No. with Standard Deduction..... <i>Nombre réclamant la déduction uniforme....</i>	5,783	32,868	4,591	331,690
<b>Sources of Income—</b> <i>Sources de revenu—</i>		\$	\$	\$	\$
3	Wages and Salaries..... <i>Salaires et traitements.....</i>	31,568	167,501	20,163	1,423,734
4	Business Income..... <i>Revenu d'entreprises.....</i>	1,856	5,974	1,512	124,585
5	Professional Income..... <i>Revenu de professions libérales.....</i>	1,439	5,000	762	32,623
6	Commission Income..... <i>Revenu-commissions.....</i>	123	2,057	619	18,309
7	Farm or Fishing Income..... <i>Revenu d'agriculture ou pêche.....</i>	1	358	17	47,781
8	Old Age Pension Income..... <i>Pension de vieillesse.....</i>	78	572	110	5,953
9	Other Earned Income..... <i>Autres revenus gagnés.....</i>	34	263	23	2,115
10	Dividends..... <i>Dividendes.....</i>	246	1,616	361	18,724
11	Bond and Bank Interest..... <i>Intérêt obligataire et bancaire.....</i>	203	1,843	347	17,799
12	Rental Income..... <i>Revenu de location.....</i>	267	1,940	178	9,150
13	Annuity Income..... <i>Revenu de rentes.....</i>	2	107	6	790
14	Estate Income..... <i>Revenu de successions.....</i>	164	721	209	5,657
15	Mortgage Interest..... <i>Intérêt hypothécaire.....</i>	200	784	283	10,985
16	Other Investment Income..... <i>Autres revenus de placements.....</i>	—	52	18	1,478
17	<b>Total Income Assessed.....</b> <i>Total du revenu cotisé.....</i>	36,179	188,788	24,608	1,719,683
<b>Exemptions and Deductions—</b> <i>Exemptions et déductions—</i>					
18	Personal Exemptions..... <i>Exemptions personnelles.....</i>	16,210	82,687	11,062	795,167
19	Pension Contributions..... <i>Contributions à caisse de pension.....</i>	401	2,289	362	24,775
20	Retirement Savings Premiums..... <i>Primes d'épargne-retraite.....</i>	63	264	37	1,957
21	Donations, Med. & Standard Ded... <i>Dons, frais méd., déd. uniforme.....</i>	1,736	7,491	1,043	65,974
22	Other Deductions..... <i>Autres déductions.....</i>	50	834	101	7,573
23	<b>Total Exemptions &amp; Deductions...</b> <i>Total des exemptions et déductions...</i>	18,460	93,565	12,605	895,446
24	<b>Taxable Income Assessed.....</b> <i>Revenu imposable cotisé.....</i>	17,719	95,240	12,003	824,413
25	<b>Tax Payable.....</b> <i>Impôt à payer.....</i>	2,961	16,002	1,985	136,650
26	Surtax included in Item 25..... <i>Surtaxe comprise au n° 25.....</i>	9	62	16	536
<b>Number of Taxable Returns—</b> <i>Nombre de déclarations imposables—</i>					
1	Under— <i>Moins de \$1,000.....</i>	—	60	—	1,280
2	\$ 1,000 to—à 1,999.....	1,360	5,440	980	62,400
3	2,000 to—à 2,999.....	1,800	9,060	1,540	93,840
4	3,000 to—à 3,999.....	2,000	12,560	1,840	113,601
5	4,000 to—à 4,999.....	2,120	9,480	900	79,340
6	5,000 to—à 5,999.....	780	4,740	600	39,552
7	6,000 to—à 6,999.....	400	1,740	180	19,052
8	7,000 to—à 7,999.....	320	1,000	80	9,692
9	8,000 to—à 8,999.....	40	480	60	5,055
10	9,000 to—à 9,999.....	20	200	100	3,078
11	10,000 to—à 14,999.....	98	699	72	6,081
12	15,000 to—à 19,999.....	48	236	30	1,911
13	20,000 to—à 24,999.....	19	116	24	690
14	25,000 and over— <i>et plus.....</i>	31	138	12	889
15	<b>Total Number of Taxable Returns—</b> <i>Nombre total de déclarations imposables.....</i>	9,036	45,949	6,418	436,461

TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958

## Répartition par ville ou lieu de résidence

(En milliers de dollars)

Total	MANITOBA					SASKATCHEWAN				
	Brandon	The Pas and/et Flin Flon	Winnipeg	Other Areas — <i>Autres endroits</i>	Total	Moose Jaw	Prince Albert	Regina	Saskatoon and/et Sutherland	
1,734,782	7,381	4,944	144,144	40,199	196,668	10,097	5,879	37,231	26,123	1
1,168,669	6,076	3,754	107,512	33,942	151,284	7,310	4,480	27,598	19,590	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
6,001,395	22,035	18,809	484,301	106,657	631,803	33,150	19,193	126,267	85,307	3
382,537	1,294	869	24,777	12,119	39,059	2,097	1,664	6,248	6,172	4
184,811	492	564	13,863	2,396	17,315	816	706	4,827	3,328	5
116,076	759	—	10,080	853	11,693	159	105	2,239	2,230	6
51,198	540	3	1,063	10,221	11,828	1,035	138	1,204	1,201	7
25,543	84	26	1,973	531	2,613	160	55	531	466	8
13,098	16	—	1,252	91	1,359	59	18	336	133	9
122,034	150	176	10,160	910	11,396	293	179	1,722	1,271	10
76,373	309	92	6,024	1,737	8,162	227	193	1,344	1,172	11
56,211	251	14	4,168	761	5,194	369	102	2,271	1,513	12
4,548	16	—	341	63	419	9	—	123	76	13
51,997	21	36	3,515	73	3,644	109	8	158	306	14
44,579	67	56	1,862	453	2,437	34	102	209	316	15
11,078	17	—	648	135	801	77	9	684	48	16
7,141,478	26,051	20,645	564,027	137,000	747,723	38,594	22,472	148,163	103,539	17
2,953,172	12,819	8,922	241,315	69,528	332,584	17,470	10,399	60,209	44,513	18
111,717	581	501	11,968	2,501	15,551	945	568	3,335	2,092	19
9,427	22	13	845	133	1,013	56	58	300	225	20
278,453	981	792	23,222	5,244	30,239	1,629	895	5,882	4,068	21
30,333	258	108	3,285	919	4,570	432	78	533	511	22
3,383,102	14,661	10,336	280,635	78,325	383,957	20,532	11,998	70,259	51,409	23
3,759,015	11,402	10,309	283,400	58,688	363,799	18,062	10,473	77,913	52,137	24
658,023	1,808	1,627	50,182	9,221	62,838	2,963	1,673	13,352	8,951	25
4,541	2	3	345	17	367	7	4	40	29	26
8,550	—	—	680	360	1,040	40	—	160	80	1
239,880	1,540	680	23,840	8,420	34,480	1,480	860	5,060	4,340	2
372,640	1,820	600	34,960	10,900	48,280	2,460	1,320	9,800	6,080	3
440,481	1,920	700	38,020	9,720	50,360	2,680	1,380	8,980	6,340	4
312,690	940	1,760	21,900	4,860	29,460	1,660	1,280	6,200	4,080	5
153,280	620	700	10,020	2,740	14,080	760	480	2,860	2,140	6
77,095	260	340	5,200	1,520	7,320	480	200	1,340	1,200	7
41,107	100	40	2,362	621	3,123	100	160	800	660	8
22,238	20	40	1,721	440	2,221	200	40	540	300	9
14,552	20	40	1,060	140	1,260	60	40	400	140	10
30,466	101	20	2,509	361	2,991	94	81	647	463	11
10,520	25	14	884	67	990	36	16	231	139	12
4,227	9	4	358	23	394	22	15	82	59	13
7,056	6	6	630	27	669	25	7	131	102	14
1,734,782	7,381	4,944	144,144	40,199	196,668	10,097	5,879	37,231	26,123	15

**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution by Cities or Place of Residence**  
 (All money figures in thousands of dollars)

			SASKATCHEWAN—(Concluded)—(Fin)			ALBERTA
			Swift Current	Other Areas — Autres endroits	Total	Calgary
1	Number of <b>Taxable</b> Returns.....	<i>Nombre de déclarations imposables.....</i>	3,305	74,984	157,619	79,083
2	No. with Standard Deduction.....	<i>Nombre réclamant la déduction uniforme....</i>	2,664	57,847	119,489	64,902
	<b>Sources of Income—</b>	<b>Sources de revenu—</b>	\$	\$	\$	\$
3	Wages and Salaries.....	<i>Salaires et traitements.....</i>	9,284	158,902	432,103	286,677
4	Business Income.....	<i>Revenu d'entreprises.....</i>	1,143	25,520	42,845	13,177
5	Professional Income.....	<i>Revenu de professions libérales.....</i>	423	6,182	16,282	8,722
6	Commission Income.....	<i>Revenu-commissions.....</i>	191	1,195	6,118	7,213
7	Farm or Fishing Income.....	<i>Revenu d'agriculture ou pêche.....</i>	645	60,387	64,610	2,475
8	Old Age Pension Income.....	<i>Pension de vieillesse.....</i>	42	2,284	3,539	1,185
9	Other Earned Income.....	<i>Autres revenus gagnés.....</i>	20	278	844	1,077
10	Dividends.....	<i>Dividendes.....</i>	91	2,176	5,731	5,204
11	Bond and Bank Interest.....	<i>Intérêt obligataire et bancaire.....</i>	178	4,296	7,410	3,584
12	Rental Income.....	<i>Revenu de location.....</i>	392	5,898	10,546	5,086
13	Annuity Income.....	<i>Revenu de rentes.....</i>	2	132	342	244
14	Estate Income.....	<i>Revenu de successions.....</i>	9	568	1,158	1,678
15	Mortgage Interest.....	<i>Intérêt hypothécaire.....</i>	40	475	1,175	1,129
16	Other Investment Income.....	<i>Autres revenus de placements.....</i>	35	640	1,493	1,509
17	<b>Total Income Assessed.....</b>	<b>Total du revenu cotisé.....</b>	12,495	268,933	594,196	338,960
	<b>Exemptions and Deductions—</b>	<b>Exemptions et déductions—</b>				
18	Personal Exemptions.....	<i>Exemptions personnelles.....</i>	5,677	133,531	271,799	131,561
19	Pension Contributions.....	<i>Contributions à caisse de pension.....</i>	198	4,402	11,540	5,957
20	Retirement Savings Premiums.....	<i>Primes d'épargne-retraite.....</i>	18	420	1,077	408
21	Donations, Med. & Standard Ded..	<i>Dons, frais méd., déd. uniforme.....</i>	483	11,244	24,201	10,768
22	Other Deductions.....	<i>Autres déductions.....</i>	17	1,205	2,776	1,501
23	<b>Total Exemptions &amp; Deductions...</b>	<b>Total des exemptions et déductions....</b>	6,393	150,802	311,393	150,195
24	<b>Taxable Income Assessed.....</b>	<b>Revenu imposable cotisé.....</b>	6,102	118,143	282,830	188,793
25	<b>Tax Payable.....</b>	<b>Impôt à payer.....</b>	1,002	18,716	46,657	33,848
26	Surtax included in Item 25.....	<i>Surtaxe comprise au n° 25.....</i>	2	40	122	166
	Number of Taxable Returns— <i>Nombre de déclarations imposables—</i>					
1	Under— <i>Moins de \$1,000.....</i>		—	100	380	540
2	\$ 1,000 to—à 1,999.....		600	14,620	26,960	10,820
3	2,000 to—à 2,999.....		740	18,120	38,520	16,980
4	3,000 to—à 3,999.....		960	19,960	40,300	18,320
5	4,000 to—à 4,999.....		400	10,380	24,000	13,920
6	5,000 to—à 5,999.....		320	5,480	12,040	7,420
7	6,000 to—à 6,999.....		120	2,800	6,140	3,600
8	7,000 to—à 7,999.....		60	1,160	2,940	2,080
9	8,000 to—à 8,999.....		—	700	1,780	1,280
10	9,000 to—à 9,999.....		—	400	1,040	900
11	10,000 to—à 14,999.....		74	876	2,235	2,096
12	15,000 to—à 19,999.....		16	234	672	479
13	20,000 to—à 24,999.....		8	83	269	239
14	25,000 and over— <i>et plus.....</i>		7	71	343	409
15	<b>Total Number of Taxable Returns—</b>	<b>Nombre total de déclarations imposables.....</b>	3,305	74,984	157,619	79,083



TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958

## Répartition par ville ou lieu de résidence

(En milliers de dollars)

ALBERTA—(Concluded)—(Fin)					BRITISH COLUMBIA—Colombie-Britannique					
Edmonton	Lethbridge	Medicine Hat	Other Areas — Autres endroits	Total	Alberni and/et Port Alberni	Kamloops	Kelowna	Nanaimo	Nelson	
96,215	10,573	5,942	97,462	289,275	6,733	5,134	4,098	6,111	3,340	1
78,772	8,158	4,689	83,207	239,728	5,175	3,839	3,284	5,231	2,624	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
331,187	31,109	17,395	251,127	917,495	26,037	18,744	11,554	20,845	11,181	3
19,466	3,157	1,049	32,880	69,728	1,060	1,230	1,502	1,387	633	4
12,368	1,218	388	5,834	28,530	525	727	562	479	387	5
7,927	1,545	415	2,057	19,157	117	64	213	456	124	6
1,038	1,562	1,896	58,201	65,172	386	146	520	433	8	7
914	170	57	1,495	3,821	49	90	104	28	61	8
1,131	176	121	712	3,218	35	17	67	17	23	9
5,331	526	179	3,259	14,498	129	211	410	135	118	10
2,583	527	319	3,432	10,446	109	161	436	263	124	11
2,659	612	390	3,966	12,713	148	120	49	188	73	12
173	55	40	41	553	1	20	4	26	1	13
917	148	34	897	3,675	10	8	58	56	22	14
1,991	112	147	1,245	4,623	68	99	97	98	38	15
183	28	12	163	1,895	1	11	13	63	10	16
387,868	40,945	22,442	365,309	1,155,524	28,675	21,648	15,589	24,474	12,803	17
160,251	18,092	10,174	175,753	495,831	12,302	9,200	7,209	11,027	6,237	18
6,415	619	523	4,737	18,251	409	513	266	436	288	19
586	69	22	338	1,423	15	11	11	44	9	20
13,085	1,581	814	12,439	38,687	1,003	820	606	826	457	21
1,611	202	280	1,849	5,443	62	192	62	41	65	22
181,948	20,563	11,813	195,116	559,635	13,791	10,736	8,154	12,374	7,056	23
205,921	20,384	10,630	170,212	595,940	14,883	10,913	7,434	12,101	5,746	24
35,531	3,728	1,796	27,200	102,103	2,372	1,792	1,194	1,961	903	25
128	13	5	42	354	2	5	9	4	4	26
380	—	—	240	1,160	20	20	—	20	—	1
14,780	2,000	1,060	16,960	45,620	520	620	660	880	460	2
21,460	2,440	1,340	22,080	64,300	900	940	1,100	1,160	700	3
24,020	2,740	1,620	24,760	71,460	2,140	1,360	1,060	1,420	940	4
15,640	1,440	740	15,620	47,360	1,580	840	540	1,300	680	5
8,160	840	440	8,100	24,960	820	580	257	640	252	6
4,361	360	460	3,980	12,761	300	295	194	320	123	7
2,340	160	40	2,100	6,720	120	265	60	100	116	8
1,400	220	120	1,040	4,060	100	52	73	80	13	9
1,020	60	—	920	2,900	120	23	63	40	13	10
1,497	166	86	1,111	4,956	77	100	57	126	31	11
528	92	17	355	1,471	26	23	27	11	7	12
245	28	11	114	637	5	7	3	4	2	13
384	27	8	82	910	5	9	4	10	3	14
96,215	10,573	5,942	97,462	289,275	6,733	5,134	4,098	6,111	3,340	15

**TABLE 4—(Concluded)—1958 TAXATION YEAR**  
**Distribution by Cities or Place of Residence**  
 (All money figures in thousands of dollars)

			BRITISH COLUMBIA—(Continued)			
			Colombie-Britannique—(Suite)			
			New Westminister	Penticton	Prince George	Prince Rupert
1	Number of <b>Taxable Returns</b> .....	<i>Nombre de déclarations imposables</i> .....	20,977	3,696	6,653	4,745
2	No. with Standard Deduction.....	<i>Nombre réclamant la déduction uniforme</i> ....	15,647	2,896	5,746	3,876
	<b>Sources of Income—</b>	<b>Sources de revenu—</b>				
3	Wages and Salaries.....	<i>Salaires et traitements</i> .....	73,498	11,720	24,839	16,739
4	Business Income.....	<i>Revenu d'entreprises</i> .....	2,428	865	1,234	762
5	Professional Income.....	<i>Revenu de professions libérales</i> .....	2,958	579	454	357
6	Commission Income.....	<i>Revenu-commissions</i> .....	1,533	340	129	31
7	Farm or Fishing Income.....	<i>Revenu d'agriculture ou pêche</i> .....	1,088	98	28	1,834
8	Old Age Pension Income.....	<i>Pension de vieillesse</i> .....	196	43	26	39
9	Other Earned Income.....	<i>Autres revenus gagnés</i> .....	171	93	15	13
10	Dividends.....	<i>Dividendes</i> .....	994	258	391	100
11	Bond and Bank Interest.....	<i>Intérêt obligataire et bancaire</i> .....	625	168	67	79
12	Rental Income.....	<i>Revenu de location</i> .....	382	209	138	188
13	Annuity Income.....	<i>Revenu de rentes</i> .....	5	3	—	25
14	Estate Income.....	<i>Revenu de successions</i> .....	59	30	23	7
15	Mortgage Interest.....	<i>Intérêt hypothécaire</i> .....	535	307	64	48
16	Other Investment Income.....	<i>Autres revenus de placements</i> .....	102	4	3	13
17	<b>Total Income Assessed</b> .....	<b>Total du revenu cotisé</b> .....	84,574	14,717	27,355	20,235
	<b>Exemptions and Deductions—</b>	<b>Exemptions et déductions—</b>				
18	Personal Exemptions.....	<i>Exemptions personnelles</i> .....	37,166	6,775	11,308	7,622
19	Pension Contributions.....	<i>Contributions à caisse de pension</i> .....	1,351	248	277	412
20	Retirement Savings Premiums.....	<i>Primes d'épargne-retraite</i> .....	51	12	19	15
21	Donations, Med. & Standard Ded..	<i>Dons, frais méd., déd. uniforme</i> .....	3,301	533	828	670
22	Other Deductions.....	<i>Autres déductions</i> .....	261	111	215	90
23	<b>Total Exemptions &amp; Deductions...</b>	<b>Total des exemptions et déductions...</b>	42,130	7,679	12,647	8,809
24	<b>Taxable Income Assessed</b> .....	<b>Revenu imposable cotisé</b> .....	42,443	7,037	14,718	11,426
25	<b>Tax Payable</b> .....	<b>Impôt à payer</b> .....	7,028	1,163	2,518	1,872
26	Surtax included in Item 25.....	<i>Surtaxe comprise au n° 25</i> .....	27	6	11	1
	Number of Taxable Returns— <i>Nombre de déclarations imposables—</i>					
1	Under— <i>Moins de \$1,000</i> .....		—	20	20	—
2	\$ 1,000 to—à 1,999.....		2,440	600	1,040	560
3	2,000 to—à 2,999.....		3,820	660	1,100	760
4	3,000 to—à 3,999.....		6,100	1,040	1,620	1,020
5	4,000 to—à 4,999.....		4,660	680	1,340	960
6	5,000 to—à 5,999.....		2,060	348	680	840
7	6,000 to—à 6,999.....		741	74	420	280
8	7,000 to—à 7,999.....		400	89	100	180
9	8,000 to—à 8,999.....		180	25	140	—
10	9,000 to—à 9,999.....		160	7	20	40
11	10,000 to—à 14,999.....		240	89	91	76
12	15,000 to—à 19,999.....		83	55	52	14
13	20,000 to—à 24,999.....		36	4	12	7
14	25,000 and over— <i>et plus</i> .....		57	5	18	8
15	<b>Total Number of Taxable Returns—</b> <i>Nombre total de déclarations imposables</i> .....		20,977	3,696	6,653	4,745

TABLEAU 4—(Fin)—ANNÉE D'IMPOSITION 1958

## Répartition par ville ou lieu de résidence

(En milliers de dollars)

BRITISH COLUMBIA—(Concluded)—Colombie-Britannique—(Fin)						YUKON	N.-W. TERRITO- RIES — Territoires du N.-O.	NON- RESIDENTS — Non- résidents	GRAND TOTAL — Total global	
Trail and/et Rossland	Vancouver	Victoria	West Vancouver	Other Areas — Autres endroits	Total					
5,486	204,887	42,370	6,735	122,287	443,252	3,939	2,870	17,644	4,048,252	1
3,528	159,220	33,406	4,756	99,932	349,160	3,395	2,549	7,950	2,539,104	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
21,411	718,930	134,809	32,678	411,344	1,534,327	15,708	12,241	47,237	13,520,582	3
887	37,847	8,969	2,074	32,284	93,162	678	339	2,405	881,519	4
630	26,319	4,706	3,489	7,240	49,411	163	75	1,583	418,251	5
242	14,913	3,017	1,566	3,189	25,935	91	12	338	268,181	6
12	10,240	1,114	38	11,981	27,870	30	1	421	228,382	7
34	3,732	1,533	134	1,353	7,422	18	3	5	55,642	8
18	2,876	671	252	1,074	5,341	6	16	172	32,134	9
206	19,901	7,262	1,774	4,863	36,754	53	39	801	279,797	10
163	10,699	3,770	677	3,380	20,721	62	26	373	169,727	11
91	10,714	1,874	607	2,227	17,007	78	4	3,551	155,178	12
1	730	316	58	310	1,499	1	—	4	9,413	13
24	7,994	2,843	501	948	12,583	6	—	355	103,518	14
48	4,120	994	348	1,602	8,467	11	9	175	76,095	15
11	1,210	173	109	285	2,010	2	—	169	26,945	16
23,778	870,225	172,051	44,305	482,080	1,842,509	16,847	12,763	57,589	16,225,364	17
10,426	339,102	72,468	12,659	224,994	768,495	5,953	4,547	16,794	6,996,248	18
300	13,847	3,872	647	7,154	30,020	253	198	830	259,226	19
45	862	292	126	334	1,846	16	9	27	19,004	20
972	32,084	6,412	1,157	16,718	66,387	483	345	1,430	741,641	21
73	3,732	669	274	1,895	7,742	9	15	328	65,539	22
11,816	389,627	83,713	14,863	251,095	874,490	6,714	5,114	19,409	8,081,658	23
11,964	480,664	88,352	29,442	230,996	968,119	10,132	7,650	38,181	8,144,880	24
1,902	84,130	14,326	6,241	36,600	164,002	1,661	1,257	6,937	1,383,326	25
2	699	237	60	106	1,173	1	—	19	9,727	26
—	840	500	—	420	1,860	100	6	3,690	20,606	1
620	27,440	5,620	760	16,310	58,530	490	361	4,140	629,651	2
660	44,720	9,000	860	22,470	88,850	540	458	3,240	893,868	3
1,020	47,020	9,740	880	32,850	108,210	710	480	2,120	1,016,281	4
1,800	36,400	8,060	1,020	24,550	84,410	840	525	1,430	695,875	5
688	20,820	4,580	520	13,188	46,273	561	451	921	340,429	6
380	9,881	1,900	600	5,674	21,182	392	301	528	165,242	7
149	5,440	1,220	520	2,757	11,516	158	127	395	88,901	8
62	3,521	440	260	1,296	6,242	44	80	224	49,370	9
12	1,860	240	360	807	3,765	30	29	186	32,298	10
64	4,063	601	549	1,383	7,547	51	37	543	68,351	11
23	1,446	226	191	318	2,502	13	11	92	22,931	12
6	543	90	92	155	966	7	2	55	9,330	13
2	893	153	123	109	1,399	3	2	80	15,119	14
5,486	204,887	42,370	6,735	122,287	443,252	3,939	2,870	17,644	4,048,252	15



**TABLE 5—1958 TAXATION YEAR**  
**Distribution by Counties or Census Divisions and Selected Localities**  
 (All money figures in thousands of dollars)

Place of Residence— <i>Lieu de résidence</i>	TAXABLE— <i>Imposables</i>				NON-TAXABLE— <i>Non imposables</i>		
	Number of Returns	Wages and Salaries	Total Income	Tax Payable	Number of Returns	Wages and Salaries	Total Income
	<i>Nombre de déclara- tions</i>	<i>Salaires et trai- tements</i>	<i>Revenu total</i>	<i>Impôt à payer</i>	<i>Nombre de déclara- tions</i>	<i>Salaires et trai- tements</i>	<i>Revenu total</i>
		\$	\$	\$		\$	\$
<b>Newfoundland—</b>							
<b>Terre-Neuve—</b>							
Division 1.....	24,791	80,135	91,489	6,884	16,242	22,191	23,731
St. John's.....	17,407	57,192	66,667	5,544	7,081	9,674	10,610
Division 2.....	1,037	3,154	3,405	166	1,730	2,293	2,463
Division 3.....	1,315	3,846	4,153	202	1,800	2,110	2,116
Division 4.....	2,363	7,784	8,512	526	2,290	2,908	3,301
Division 5.....	4,985	18,168	19,803	1,405	3,431	4,932	5,253
Corner Brook.....	3,637	14,152	15,394	1,204	1,571	2,554	2,669
Division 6.....	5,414	21,757	22,805	1,645	3,360	5,042	5,170
Division 7.....	1,813	5,365	5,715	276	3,520	4,244	4,666
Division 8.....	1,438	3,846	4,368	268	3,291	3,866	4,071
Division 9.....	465	1,167	1,305	77	1,580	1,164	1,300
Division 10 (Labrador).....	1,845	6,713	6,787	568	760	940	954
<b>Total Newfoundland.....</b>	<b>45,466</b>	<b>151,935</b>	<b>168,342</b>	<b>12,017</b>	<b>38,004</b>	<b>49,690</b>	<b>53,025</b>
<b>Prince Edward Island—</b>							
<b>Île du Prince-Édouard—</b>							
King's.....	783	1,471	2,334	132	820	680	1,158
Prince.....	2,242	5,505	7,923	542	2,356	2,423	3,570
Queen's.....	5,428	14,730	18,597	1,277	3,350	3,677	5,059
Charlottetown.....	4,497	12,992	16,118	1,157	2,130	2,676	3,127
<b>Total P.E.I.....</b>	<b>8,453</b>	<b>21,706</b>	<b>28,854</b>	<b>1,951</b>	<b>6,526</b>	<b>6,780</b>	<b>9,787</b>
<b>Nova Scotia—</b>							
<b>Nouvelle-Écosse—</b>							
Annapolis.....	2,051	5,524	6,726	394	1,700	1,548	2,144
Antigonish.....	1,209	3,020	4,006	296	1,020	1,223	1,346
Colchester.....	5,001	13,771	17,016	1,123	3,360	3,886	4,415
Truro.....	3,250	9,424	11,735	827	1,800	1,970	2,132
Cumberland.....	4,707	13,613	15,697	944	3,520	5,000	5,691
Digby.....	1,477	3,398	4,383	218	2,100	2,509	3,202
Guysborough.....	743	1,759	2,004	91	1,280	1,484	1,844
Halifax.....	48,238	150,625	177,418	13,792	18,860	22,624	25,443
Halifax.....	41,301	129,075	154,383	12,429	14,120	16,571	18,413
Hants.....	2,502	7,107	8,634	554	2,480	3,048	3,660
King's.....	4,455	11,168	14,574	993	3,480	3,818	4,777
Lunenburg.....	3,990	10,556	14,572	1,079	3,140	3,377	4,351
Pictou.....	5,529	15,054	19,150	1,226	4,660	5,778	6,885
New Glasgow.....	2,076	6,203	7,784	579	1,940	2,210	2,703
Queen's.....	1,925	6,091	7,062	438	1,460	1,767	2,081
Shelburne.....	788	2,073	2,810	150	1,740	1,661	2,306
Yarmouth.....	2,119	5,471	7,074	473	1,880	2,162	2,966
Cape Breton.....	22,993	76,700	84,821	5,447	11,363	17,533	19,529
Sydney and Glace Bay.....	13,170	45,763	51,038	3,548	5,302	7,886	8,933
Inverness.....	1,082	2,522	3,170	161	1,540	1,644	1,991
Richmond.....	842	2,415	2,590	111	1,000	1,046	1,294
Victoria.....	599	1,528	1,769	85	720	765	919
<b>Total Nova Scotia.....</b>	<b>110,250</b>	<b>332,395</b>	<b>393,476</b>	<b>27,575</b>	<b>65,303</b>	<b>80,873</b>	<b>94,844</b>

**TABLEAU 5—ANNÉE D'IMPOSITION 1958**  
**Répartition par comté ou division de recensement et endroit choisi**  
*(En milliers de dollars)*

Place of Residence— <i>Lieu de résidence</i>		TAXABLE— <i>Imposables</i>				NON-TAXABLE— <i>Non imposables</i>		
		Number of Returns	Wages and Salaries	Total Income	Tax Payable	Number of Returns	Wages and Salaries	Total Income
		<i>Nombre de déclarations</i>	<i>Salaires et traitements</i>	<i>Revenu total</i>	<i>Impôt à payer</i>	<i>Nombre de déclarations</i>	<i>Salaires et traitements</i>	<i>Revenu total</i>
			\$	\$	\$		\$	\$
<b>New Brunswick—</b>	<b>Nouveau-Brunswick—</b>							
Albert.....	Albert.....	1,352	4,631	4,928	318	940	1,327	1,391
Carleton.....	Carleton.....	1,879	4,820	6,354	422	2,040	2,148	3,141
Charlotte.....	Charlotte.....	2,667	6,644	10,305	1,337	3,401	2,942	3,943
Gloucester.....	Gloucester.....	3,445	11,259	12,671	950	5,680	6,616	7,281
Kent.....	Kent.....	1,213	3,361	3,766	216	2,020	1,921	2,105
King's.....	King's.....	2,763	8,657	10,973	968	1,740	1,802	2,444
Madawaska.....	Madawaska.....	3,282	10,886	12,138	788	2,820	4,051	4,521
Edmundston.....	Edmundston.....	1,996	7,068	8,008	573	1,240	1,995	2,234
Northumberland.....	Northumberland.....	3,442	10,449	11,440	660	4,600	5,577	6,539
Queen's.....	Queen's.....	1,215	3,861	4,309	251	1,780	2,422	2,708
Restigouche.....	Restigouche.....	4,176	13,955	15,315	873	3,960	5,177	6,028
Campbellton.....	Campbellton.....	1,500	4,605	5,260	330	1,220	1,569	1,858
St. John.....	St-Jean.....	20,981	64,111	74,208	5,256	10,522	12,752	14,659
Saint John.....	Saint Jean.....	19,796	60,467	70,335	5,022	9,722	11,923	13,614
Sunbury.....	Sunbury.....	945	2,690	2,907	134	1,260	1,711	1,890
Victoria.....	Victoria.....	1,455	4,085	4,752	270	1,980	2,205	2,811
Westmorland.....	Westmorland.....	18,413	55,934	65,475	4,304	8,880	11,293	13,103
Moncton.....	Moncton.....	12,688	38,533	45,599	3,176	4,500	5,424	6,272
York.....	York.....	10,455	31,925	37,442	2,642	5,080	5,744	6,964
Fredericton.....	Frédéricton.....	6,142	19,862	24,407	2,008	2,260	2,466	2,861
<b>Total New Brunswick.....</b>	<b>Total, Nouveau-Brunswick.....</b>	77,683	237,268	276,983	19,389	56,703	67,688	79,528
<b>Quebec—</b>	<b>Québec—</b>							
Abitibi.....	Abitibi.....	10,534	36,606	40,603	2,661	6,562	9,626	11,181
Argenteuil.....	Argenteuil.....	4,582	13,349	15,570	983	2,400	3,167	3,626
Arthabaska.....	Arthabaska.....	4,718	11,195	14,359	790	4,102	4,876	6,302
Bagot.....	Bagot.....	1,832	4,379	5,221	209	1,621	2,207	2,624
Beauce.....	Beauce.....	3,630	8,466	11,057	682	3,580	4,628	5,450
Beauharnois.....	Beauharnois.....	9,778	32,203	36,489	1,918	3,900	5,996	6,402
Valleyfield.....	Valleyfield.....	5,831	18,664	21,472	1,129	2,560	3,788	4,019
Bellechasse.....	Bellechasse.....	1,171	2,584	2,955	133	1,720	1,963	2,543
Berthier.....	Berthier.....	2,374	5,515	7,174	361	2,300	3,005	3,712
Bonaventure.....	Bonaventure.....	1,299	3,695	4,551	215	3,120	3,034	3,434
Brome.....	Brome.....	1,185	2,995	3,763	171	880	1,229	1,566
Chambly.....	Chambly.....	23,789	85,655	94,668	6,257	7,420	9,631	11,017
Champlain.....	Champlain.....	12,719	42,522	47,990	2,387	7,660	11,145	12,431
Cap de la Madeleine.....	Cap-de-la-Madeleine.....	4,898	16,251	17,764	820	2,420	3,941	4,274
Charlevoix.....	Charlevoix.....	2,581	8,055	9,114	487	2,320	2,979	3,527
Châteauguay.....	Châteauguay.....	4,612	16,379	17,860	1,127	1,760	2,148	2,432
Chicoutimi.....	Chicoutimi.....	21,318	79,484	87,194	4,389	10,180	16,554	17,582
Arvida.....	Arvida.....	3,300	15,461	16,007	920	440	690	715
Chicoutimi.....	Chicoutimi.....	7,185	24,081	29,028	1,667	3,280	5,729	5,993
Jonquière.....	Jonquière.....	5,870	23,017	24,363	1,066	2,580	4,206	4,516
Compton.....	Compton.....	1,922	6,202	7,134	414	1,400	1,984	2,473
Dorchester.....	Dorchester.....	1,318	2,822	3,768	191	1,840	1,959	2,540
Drummond.....	Drummond.....	6,366	17,439	20,535	1,008	5,321	8,086	9,042
Drummondville.....	Drummondville.....	5,144	14,163	16,777	842	3,921	6,144	6,833
Frontenac.....	Frontenac.....	1,413	3,048	4,810	286	2,380	2,831	3,556
Gaspé (Magdalen Islands).....	Gaspé (Îles de la Madeleine).....	3,639	10,037	12,145	689	4,951	6,133	7,234



**TABLE 5—(Continued)—1958 TAXATION YEAR**  
**Distribution by Counties or Census Divisions and Selected Localities**  
 (All money figures in thousands of dollars)

Place of Residence— <i>Lieu de résidence</i>		TAXABLE— <i>Imposables</i>				NON-TAXABLE— <i>Non imposables</i>		
		Number of Returns — <i>Nombre de déclara- tions</i>	Wages and Salaries — <i>Salaires et trai- tements</i>	Total Income — <i>Revenu total</i>	Tax Payable — <i>Impôt à payer</i>	Number of Returns — <i>Nombre de déclara- tions</i>	Wages and Salaries — <i>Salaires et trai- tements</i>	Total Income — <i>Revenu total</i>
			\$	\$	\$		\$	\$
<b>Quebec—(Continued) = Québec—(Suite)</b>								
Hochelaga, Jacques Cartier and Laval.....	<i>Hochelaga, Jacques-Cartier et Laval.....</i>	540,667	1,864,873	2,249,965	189,390	153,668	171,074	201,936
Montreal.....	<i>Montréal.....</i>	<b>540,667</b>	<b>1,864,873</b>	<b>2,249,965</b>	<b>189,390</b>	<b>153,668</b>	<b>171,074</b>	<b>201,936</b>
Hull.....	<i>Hull.....</i>	23,810	77,409	86,321	5,229	9,640	13,049	14,538
Hull.....	<i>Hull.....</i>	<b>14,143</b>	<b>45,281</b>	<b>50,076</b>	<b>2,928</b>	<b>4,520</b>	<b>6,527</b>	<b>7,164</b>
Huntingdon.....	<i>Huntington.....</i>	1,213	3,573	4,542	378	880	993	1,353
Iberville.....	<i>Iberville.....</i>	2,164	6,267	7,284	369	1,280	1,955	2,083
Joliette.....	<i>Joliette.....</i>	5,177	14,493	17,257	927	3,480	5,052	6,152
Kamouraska.....	<i>Kamouraska.....</i>	1,382	3,463	4,729	267	1,300	1,523	1,814
Labelle.....	<i>Labelle.....</i>	1,446	3,087	4,664	237	1,720	1,988	2,578
Lake St. John.....	<i>Lac-St-Jean.....</i>	8,798	29,825	33,320	1,633	8,400	12,465	13,932
La Prairie.....	<i>Laprairie.....</i>	3,788	12,576	13,294	635	2,040	2,946	3,362
L'Assomption.....	<i>L'Assomption.....</i>	4,295	13,104	15,044	732	2,480	3,286	3,900
Levis.....	<i>Lévis.....</i>	7,783	23,530	26,951	1,324	4,520	6,822	7,665
Levis.....	<i>Lévis.....</i>	<b>2,456</b>	<b>7,401</b>	<b>8,503</b>	<b>458</b>	<b>1,260</b>	<b>1,894</b>	<b>2,350</b>
L'Islet.....	<i>L'Islet.....</i>	827	2,406	3,168	172	1,280	1,445	1,923
Lotbinière.....	<i>Lotbinière.....</i>	1,893	4,449	5,347	256	1,740	1,742	2,645
Maskinonge.....	<i>Maskinongé.....</i>	1,609	3,659	4,766	225	1,660	2,056	2,206
Matane.....	<i>Matane.....</i>	4,258	10,938	13,233	679	7,161	9,171	10,182
Megantic.....	<i>Mégantic.....</i>	7,410	26,187	29,440	1,673	4,120	5,556	6,951
Thetford Mines.....	<i>Thetford-Mines.....</i>	<b>4,372</b>	<b>16,076</b>	<b>18,300</b>	<b>1,164</b>	<b>1,620</b>	<b>2,331</b>	<b>2,715</b>
Missisquoi.....	<i>Missisquoi.....</i>	4,086	12,220	14,415	858	2,260	2,896	3,495
Montcalm.....	<i>Montcalm.....</i>	1,282	3,161	3,538	125	1,120	1,268	1,890
Montmagny.....	<i>Montmagny.....</i>	1,959	5,236	6,400	351	2,140	2,799	3,220
Montmorency.....	<i>Montmorency.....</i>	3,923	11,241	12,632	602	3,000	4,413	5,064
Napierville.....	<i>Napierville.....</i>	1,082	2,690	3,031	115	980	1,139	1,224
Nicolet.....	<i>Nicolet.....</i>	1,379	3,455	4,169	203	1,880	1,922	2,621
Papineau.....	<i>Papineau.....</i>	3,864	12,435	14,490	871	2,421	3,320	3,862
Pontiac.....	<i>Pontiac.....</i>	1,693	4,813	5,679	330	1,820	1,901	2,279
Portneuf.....	<i>Portneuf.....</i>	4,342	13,116	15,496	773	4,000	6,005	6,991
Quebec.....	<i>Québec.....</i>	66,068	201,143	251,708	16,991	30,380	41,870	48,691
Quebec.....	<i>Québec.....</i>	<b>58,543</b>	<b>179,302</b>	<b>226,586</b>	<b>15,810</b>	<b>25,300</b>	<b>33,899</b>	<b>39,489</b>
Richelieu.....	<i>Richelieu.....</i>	5,637	18,359	20,573	1,088	3,740	5,511	6,291
Sorel.....	<i>Sorel.....</i>	<b>2,848</b>	<b>9,064</b>	<b>10,749</b>	<b>662</b>	<b>1,880</b>	<b>2,605</b>	<b>3,113</b>
Richmond.....	<i>Richmond.....</i>	5,821	19,871	22,320	1,024	3,201	5,654	6,370
Rimouski.....	<i>Rimouski.....</i>	4,841	13,211	16,102	879	5,740	7,511	8,847
Rimouski.....	<i>Rimouski.....</i>	<b>1,371</b>	<b>3,960</b>	<b>5,427</b>	<b>383</b>	<b>780</b>	<b>892</b>	<b>1,474</b>
Rouville.....	<i>Rouville.....</i>	2,816	9,068	11,311	791	1,100	1,324	1,685
Saguenay (Anticosti Island).....	<i>Saguenay (Île d'Anticosti).....</i>	11,209	44,453	46,919	3,116	5,880	7,480	7,998
St. Hyacinthe.....	<i>St-Hyacinthe.....</i>	6,920	18,061	22,081	1,207	3,320	4,173	4,821
St. Hyacinthe.....	<i>St-Hyacinthe.....</i>	<b>5,147</b>	<b>13,493</b>	<b>16,601</b>	<b>931</b>	<b>2,460</b>	<b>2,989</b>	<b>3,464</b>
St. Johns.....	<i>St-Jean.....</i>	7,312	22,425	25,499	1,314	3,080	3,838	4,629
St. Johns.....	<i>St-Jean.....</i>	<b>5,965</b>	<b>18,135</b>	<b>20,764</b>	<b>1,071</b>	<b>2,260</b>	<b>2,822</b>	<b>3,507</b>
St. Maurice.....	<i>St-Maurice.....</i>	21,809	74,515	85,229	4,686	11,540	16,437	18,991
Shawinigan.....	<i>Shawinigan.....</i>	<b>8,560</b>	<b>32,075</b>	<b>35,440</b>	<b>1,824</b>	<b>4,520</b>	<b>6,602</b>	<b>7,425</b>
Trois-Rivières.....	<i>Trois-Rivières.....</i>	<b>11,390</b>	<b>36,653</b>	<b>43,324</b>	<b>2,555</b>	<b>5,260</b>	<b>7,554</b>	<b>8,823</b>
Shefford.....	<i>Shefford.....</i>	7,539	20,825	24,921	1,395	3,881	6,101	6,563
Granby.....	<i>Granby.....</i>	<b>6,176</b>	<b>17,597</b>	<b>20,637</b>	<b>1,110</b>	<b>3,081</b>	<b>5,141</b>	<b>5,493</b>
Sherbrooke.....	<i>Sherbrooke.....</i>	12,965	36,761	47,225	3,023	7,608	11,153	12,376
Sherbrooke.....	<i>Sherbrooke.....</i>	<b>11,665</b>	<b>32,392</b>	<b>41,893</b>	<b>2,701</b>	<b>6,887</b>	<b>9,949</b>	<b>11,144</b>



TABLEAU 5—(Suite)—ANNÉE D'IMPOSITION 1958

## Répartition par comté ou division de recensement et endroit choisi

(En milliers de dollars)

Place of Residence— <i>Lieu de résidence</i>		TAXABLE— <i>Imposables</i>				NON-TAXABLE— <i>Non imposables</i>		
		Number of Returns	Wages and Salaries	Total Income	Tax Payable	Number of Returns	Wages and Salaries	Total Income
		<i>Nombre de déclarations</i>	<i>Salaires et traitements</i>	<i>Revenu total</i>	<i>Impôt à payer</i>	<i>Nombre de déclarations</i>	<i>Salaires et traitements</i>	<i>Revenu total</i>
			\$	\$	\$		\$	\$
<b>Quebec—(Concluded)</b>	<b>Québec—(Fin)</b>							
Soulanges.....	Soulanges.....	1,164	4,148	4,510	201	640	875	1,061
Stanstead.....	Stanstead.....	5,230	13,843	16,650	898	3,181	4,445	5,249
Temiscouata.....	Témiscouata.....	3,185	8,063	10,382	471	4,760	6,459	7,253
Temiscamingue.....	Témiscamingue.....	8,758	30,208	33,379	2,066	3,583	4,422	5,228
Rouyn and Noranda.....	Rouyn et Noranda.....	<b>7,064</b>	<b>24,951</b>	<b>27,469</b>	<b>1,720</b>	<b>2,201</b>	<b>2,693</b>	<b>3,281</b>
Terrebonne.....	Terrebonne.....	14,475	43,028	50,918	2,676	7,620	9,582	11,666
Two Mountains.....	Deux-Montagnes.....	4,474	15,122	17,339	1,035	1,480	1,456	2,022
Vaudreuil.....	Vaudreuil.....	4,239	15,849	18,348	1,389	1,680	1,994	2,571
Vercheres.....	Verchères.....	3,089	10,628	12,005	721	1,380	1,455	2,250
Wolfe.....	Wolfe.....	910	2,121	2,738	98	880	1,293	1,532
Yamaska.....	Yamaska.....	980	2,431	2,788	135	820	887	1,072
<b>Total Quebec.....</b>	<b>Total, Québec.....</b>	<b>960,351</b>	<b>3,184,969</b>	<b>3,789,080</b>	<b>278,916</b>	<b>405,901</b>	<b>513,887</b>	<b>599,706</b>
<b>Ontario—</b>	<b>Ontario—</b>							
Algoma.....	Algoma.....	34,810	146,730	160,744	14,838	7,440	6,832	8,434
Sault Ste. Marie.....	Sault-Ste-Marie.....	<b>19,190</b>	<b>77,252</b>	<b>88,018</b>	<b>8,221</b>	<b>4,120</b>	<b>3,342</b>	<b>4,438</b>
Brant.....	Brant.....	23,035	71,283	87,794	7,226	7,880	7,940	10,041
Brantford.....	Brantford.....	<b>18,423</b>	<b>59,416</b>	<b>71,362</b>	<b>6,055</b>	<b>5,740</b>	<b>5,823</b>	<b>7,145</b>
Bruce.....	Bruce.....	5,521	12,891	18,732	1,261	4,201	3,464	6,000
Carleton.....	Carleton.....	100,867	360,905	424,832	39,907	21,601	22,277	25,918
Ottawa.....	Ottawa.....	<b>96,773</b>	<b>348,690</b>	<b>410,031</b>	<b>38,903</b>	<b>19,781</b>	<b>20,272</b>	<b>23,003</b>
Cochrane.....	Cochrane.....	22,204	81,095	88,363	6,723	7,300	8,949	10,099
Timmins, Porcupine and Schumacher.....	Timmins, Porcupine et Schumacher.....	<b>10,839</b>	<b>37,206</b>	<b>40,990</b>	<b>2,998</b>	<b>3,340</b>	<b>4,206</b>	<b>4,666</b>
Dufferin.....	Dufferin.....	2,574	7,082	9,645	712	1,580	967	1,986
Dundas.....	Dundas.....	2,861	8,291	10,976	851	1,360	1,577	2,116
Durham.....	Durham.....	7,772	25,175	30,022	2,271	2,521	2,428	3,489
Elgin.....	Elgin.....	12,584	37,010	47,887	3,599	5,544	5,089	7,738
St. Thomas.....	St-Thomas.....	<b>6,880</b>	<b>22,881</b>	<b>28,344</b>	<b>2,261</b>	<b>2,020</b>	<b>2,400</b>	<b>3,056</b>
Essex.....	Essex.....	62,353	218,560	254,157	21,099	26,132	32,532	40,718
Windsor.....	Windsor.....	<b>45,949</b>	<b>167,501</b>	<b>188,788</b>	<b>16,002</b>	<b>17,043</b>	<b>24,370</b>	<b>27,652</b>
Frontenac.....	Frontenac.....	21,638	69,457	82,587	6,784	7,882	7,425	9,533
Kingston.....	Kingston.....	<b>17,293</b>	<b>55,800</b>	<b>66,992</b>	<b>5,756</b>	<b>5,101</b>	<b>5,064</b>	<b>5,752</b>
Glengarry.....	Glengarry.....	1,570	3,976	5,007	254	1,600	1,901	2,460
Grenville.....	Grenville.....	4,148	13,573	14,753	1,070	1,760	2,021	2,479
Grey.....	Grey.....	10,524	29,745	38,176	2,807	5,921	5,215	7,906
Owen Sound.....	Owen Sound.....	<b>5,032</b>	<b>15,621</b>	<b>19,678</b>	<b>1,522</b>	<b>1,921</b>	<b>1,869</b>	<b>2,456</b>
Haldimand.....	Haldimand.....	6,127	18,204	22,202	1,538	3,280	3,470	5,089
Haliburton.....	Haliburton.....	925	2,922	3,565	258	1,020	1,186	1,406
Halton.....	Halton.....	20,266	80,027	93,055	9,203	4,200	4,021	5,643
Hastings.....	Hastings.....	20,721	65,524	78,320	6,078	7,761	7,920	10,854
Belleville.....	Belleville.....	<b>7,944</b>	<b>26,505</b>	<b>31,517</b>	<b>2,546</b>	<b>2,441</b>	<b>2,411</b>	<b>2,888</b>
Huron.....	Huron.....	7,495	18,918	27,534	2,135	4,900	3,440	6,228
Kenora (Patricia).....	Kenora (Patricia).....	11,734	43,115	47,385	3,721	3,441	3,533	4,332
Kent.....	Kent.....	18,815	54,398	72,873	5,889	8,742	7,220	12,306
Chatham.....	Chatham.....	<b>8,027</b>	<b>26,828</b>	<b>33,762</b>	<b>3,084</b>	<b>2,561</b>	<b>2,561</b>	<b>3,694</b>
Lambton.....	Lambton.....	23,861	89,443	105,631	9,285	8,221	6,999	11,068
Sarnia.....	Sarnia.....	<b>15,622</b>	<b>62,243</b>	<b>72,143</b>	<b>6,637</b>	<b>3,441</b>	<b>3,487</b>	<b>4,085</b>

**TABLE 5—(Continued)—1958 TAXATION YEAR**  
**Distribution by Counties or Census Divisions and Selected Localities**  
 (All money figures in thousands of dollars)

Place of Residence— <i>Lieu de résidence</i>		TAXABLE— <i>Imposables</i>				NON-TAXABLE— <i>Non imposables</i>		
		Number of Returns	Wages and Salaries	Total Income	Tax Payable	Number of Returns	Wages and Salaries	Total Income
		<i>Nombre de déclara- tions</i>	<i>Salaires et trai- tements</i>	<i>Revenu total</i>	<i>Impôt à payer</i>	<i>Nombre de déclara- tions</i>	<i>Salaires et trai- tements</i>	<i>Revenu total</i>
			\$	\$	\$		\$	\$
<b>Ontario—(Continued)</b>	<b>Ontario—(Suite)</b>							
Lanark.....	Lanark.....	7,813	22,677	27,382	1,993	3,581	3,886	4,946
Leeds.....	Leeds.....	10,202	32,206	39,022	3,250	3,860	3,474	5,561
Brockville.....	Brockville.....	<b>6,306</b>	<b>21,298</b>	<b>25,526</b>	<b>2,343</b>	<b>1,520</b>	<b>1,547</b>	<b>2,130</b>
Lennox and Addington....	Lennox et Addington.....	3,463	10,150	12,497	840	2,460	1,940	3,050
Lincoln.....	Lincoln.....	32,858	116,210	137,669	11,741	11,141	11,421	15,689
St. Catharines.....	St. Catharines.....	<b>21,528</b>	<b>78,303</b>	<b>92,108</b>	<b>8,333</b>	<b>5,541</b>	<b>6,094</b>	<b>7,576</b>
Manitoulin.....	Manitoulin.....	1,115	2,840	3,691	246	920	757	1,307
Middlesex.....	Middlesex.....	61,519	192,361	238,430	20,957	17,382	16,238	23,014
London.....	London.....	<b>48,129</b>	<b>152,653</b>	<b>186,475</b>	<b>16,571</b>	<b>11,081</b>	<b>11,616</b>	<b>14,589</b>
Muskoka.....	Muskoka.....	4,848	13,138	17,263	1,242	2,620	2,655	3,624
Nipissing.....	Nipissing.....	14,314	48,932	56,072	4,131	5,920	7,063	8,154
North Bay.....	North-Bay.....	<b>9,754</b>	<b>33,851</b>	<b>39,147</b>	<b>3,078</b>	<b>2,600</b>	<b>3,164</b>	<b>3,477</b>
Norfolk.....	Norfolk.....	8,779	22,558	34,780	2,837	5,524	3,992	6,813
Northumberland.....	Northumberland.....	6,681	17,967	23,600	1,609	2,980	3,105	4,079
Ontario.....	Ontario.....	35,278	129,492	145,589	12,864	7,681	6,801	9,774
Oshawa.....	Oshawa.....	<b>20,638</b>	<b>78,447</b>	<b>88,151</b>	<b>8,470</b>	<b>3,821</b>	<b>3,386</b>	<b>4,367</b>
Oxford.....	Oxford.....	16,182	45,314	60,119	4,618	6,921	5,352	9,885
Woodstock.....	Woodstock.....	<b>6,418</b>	<b>20,163</b>	<b>24,608</b>	<b>1,985</b>	<b>1,800</b>	<b>1,752</b>	<b>2,374</b>
Parry Sound.....	Parry-Sound.....	5,604	17,175	20,305	1,463	2,460	3,116	3,842
Peel.....	Peel.....	29,406	119,511	138,205	13,493	5,700	4,455	7,169
Brampton.....	Brampton.....	<b>5,731</b>	<b>19,542</b>	<b>23,771</b>	<b>2,141</b>	<b>1,360</b>	<b>954</b>	<b>1,867</b>
Perth.....	Perth.....	12,527	34,509	46,674	3,591	5,940	4,337	7,985
Stratford.....	Stratford.....	<b>6,533</b>	<b>20,402</b>	<b>25,126</b>	<b>2,019</b>	<b>2,140</b>	<b>1,946</b>	<b>2,519</b>
Peterborough.....	Peterborough.....	19,237	68,165	79,834	6,444	5,526	5,007	6,766
Peterborough.....	Peterborough.....	<b>14,876</b>	<b>54,369</b>	<b>62,929</b>	<b>5,172</b>	<b>3,282</b>	<b>3,248</b>	<b>3,956</b>
Prescott.....	Prescott.....	3,006	8,847	11,123	783	2,120	2,581	3,599
Prince Edward.....	Prince-Edward.....	3,126	8,077	10,517	734	1,720	1,797	2,617
Rainy River.....	Rainy-River.....	5,467	20,429	22,502	1,723	1,982	2,328	2,922
Renfrew.....	Renfrew.....	15,165	48,061	56,805	4,380	7,540	8,400	10,643
Pembroke.....	Pembroke.....	<b>4,871</b>	<b>14,946</b>	<b>17,741</b>	<b>1,385</b>	<b>2,000</b>	<b>2,103</b>	<b>2,725</b>
Russell.....	Russell.....	2,222	6,372	7,700	423	1,720	2,451	3,053
Simcoe.....	Simcoe.....	25,702	76,938	94,272	7,248	11,281	11,767	15,613
Barrie.....	Barrie.....	<b>6,210</b>	<b>20,685</b>	<b>24,927</b>	<b>2,171</b>	<b>1,900</b>	<b>1,855</b>	<b>2,528</b>
Orillia.....	Orillia.....	<b>5,198</b>	<b>16,330</b>	<b>19,830</b>	<b>1,492</b>	<b>1,860</b>	<b>1,947</b>	<b>2,410</b>
Stormont.....	Stormont.....	13,134	45,484	51,235	3,714	4,922	5,266	6,012
Cornwall.....	Cornwall.....	<b>11,464</b>	<b>40,056</b>	<b>44,777</b>	<b>3,295</b>	<b>3,981</b>	<b>4,373</b>	<b>4,813</b>
Sudbury.....	Sudbury.....	37,922	139,642	152,509	11,920	10,760	13,274	14,848
Sudbury and Copper Cliff...	Sudbury et Copper-Cliff.....	<b>30,259</b>	<b>111,528</b>	<b>121,811</b>	<b>9,840</b>	<b>7,540</b>	<b>8,467</b>	<b>9,616</b>
Timiskaming.....	Timiskaming.....	10,903	36,573	41,168	3,075	4,440	4,995	6,458
Kirkland Lake.....	Kirkland-Lake.....	<b>4,507</b>	<b>14,986</b>	<b>17,032</b>	<b>1,333</b>	<b>1,400</b>	<b>1,308</b>	<b>1,544</b>
Thunder Bay.....	Thunder-Bay.....	40,019	147,023	163,399	13,596	10,583	11,848	13,990
Fort William and Port Arthur	Fort-William et Port-Arthur....	<b>29,190</b>	<b>104,454</b>	<b>117,678</b>	<b>9,836</b>	<b>7,041</b>	<b>8,223</b>	<b>9,325</b>
Victoria.....	Victoria.....	5,799	17,503	21,349	1,492	3,081	2,737	4,283
Waterloo.....	Waterloo.....	52,996	172,218	205,528	17,701	13,401	12,214	16,521
Galt.....	Galt.....	<b>8,633</b>	<b>28,608</b>	<b>32,983</b>	<b>2,818</b>	<b>2,440</b>	<b>2,229</b>	<b>2,768</b>
Kitchener and Waterloo....	Kitchener et Waterloo.....	<b>31,599</b>	<b>106,519</b>	<b>125,019</b>	<b>11,149</b>	<b>6,201</b>	<b>5,963</b>	<b>7,335</b>
Welland.....	Welland.....	44,159	160,894	180,486	14,468	15,452	18,043	21,700
Niagara Falls.....	Niagara-Falls.....	<b>15,107</b>	<b>56,440</b>	<b>62,446</b>	<b>5,058</b>	<b>5,281</b>	<b>6,611</b>	<b>7,398</b>
Port Colborne.....	Port-Colborne.....	<b>4,516</b>	<b>16,043</b>	<b>18,078</b>	<b>1,456</b>	<b>1,660</b>	<b>2,034</b>	<b>2,448</b>
Welland.....	Welland.....	<b>9,036</b>	<b>31,568</b>	<b>36,179</b>	<b>2,961</b>	<b>3,181</b>	<b>3,090</b>	<b>3,841</b>



**TABLEAU 5—(Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par comté ou division de recensement et endroit choisi**  
 (En milliers de dollars)

Place of Residence— <i>Lieu de résidence</i>		TAXABLE— <i>Imposables</i>				NON-TAXABLE— <i>Non imposables</i>		
		Number of Returns — <i>Nombre de déclara- tions</i>	Wages and Salaries — <i>Salaires et trai- tements</i>	Total Income — <i>Revenu total</i>	Tax Payable — <i>Impôt à payer</i>	Number of Returns — <i>Nombre de déclara- tions</i>	Wages and Salaries — <i>Salaires et trai- tements</i>	Total Income — <i>Revenu total</i>
			\$	\$	\$		\$	\$
<b>Ontario—(Concluded)</b>	<b>Ontario—(Fin)</b>							
Wellington.....	Wellington.....	20,332	62,373	75,901	5,867	7,801	6,339	9,910
Guelph.....	Guelph.....	14,152	45,931	54,068	4,400	3,460	3,358	4,359
Wentworth.....	Wentworth.....	117,406	421,272	493,217	44,378	29,043	26,971	35,284
Hamilton.....	Hamilton.....	111,393	400,250	469,039	42,622	27,163	25,192	32,640
York.....	York.....	645,193	2,278,160	2,748,395	287,693	126,807	117,317	145,953
Toronto.....	Toronto.....	620,301	2,189,347	2,640,721	277,460	120,366	111,791	137,251
<b>Total Ontario.....</b>	<b>Total, Ontario.....</b>	1,734,782	6,001,395	7,141,478	658,023	487,556	478,333	630,907
<b>Manitoba—</b>	<b>Manitoba—</b>							
Division 1.....	Division 1.....	1,828	4,711	6,041	380	1,901	1,647	2,731
Division 2.....	Division 2.....	2,764	5,379	9,297	627	3,782	1,839	4,871
Division 3.....	Division 3.....	2,400	4,815	7,781	478	2,941	884	4,353
Division 4.....	Division 4.....	1,417	2,792	4,422	261	1,920	853	2,683
Division 5.....	Division 5.....	3,219	10,456	11,479	801	2,340	2,294	3,154
Division 6.....	Division 6.....	149,873	498,069	582,696	51,447	45,840	44,731	56,479
Winnipeg.....	Winnipeg.....	144,144	484,301	564,027	50,182	41,560	41,683	50,468
Division 7.....	Division 7.....	9,371	26,580	32,437	2,233	4,720	3,861	6,541
Brandon.....	Brandon.....	7,381	22,035	26,051	1,808	2,720	2,880	3,503
Division 8.....	Division 8.....	2,438	6,309	8,376	576	1,820	601	2,432
Division 9.....	Division 9.....	4,368	12,738	14,819	887	2,600	2,218	3,662
Division 10.....	Division 10.....	1,596	3,638	4,872	301	2,100	1,057	2,700
Division 11.....	Division 11.....	2,291	5,098	6,969	364	3,440	1,506	4,955
Division 12.....	Division 12.....	1,310	3,073	3,554	170	1,480	1,043	2,001
Division 13.....	Division 13.....	2,574	7,684	9,656	648	2,060	1,647	2,436
Division 14.....	Division 14.....	1,515	3,521	4,540	289	1,981	1,112	2,716
Division 15.....	Division 15.....	933	2,232	3,241	225	980	637	1,382
Division 16.....	Division 16.....	8,771	34,708	37,543	3,151	3,562	3,590	4,222
The Pas and Flin Flon....	Le Pas et Flin-Flon....	4,944	18,809	20,645	1,627	1,320	1,281	1,449
<b>Total Manitoba.....</b>	<b>Total, Manitoba.....</b>	196,668	631,803	747,723	62,838	83,467	69,520	107,318
<b>Saskatchewan—</b>	<b>Saskatchewan—</b>							
Division 1.....	Division 1.....	5,922	16,593	23,201	1,917	4,520	2,299	6,340
Division 2.....	Division 2.....	5,199	11,741	17,936	1,198	4,260	2,181	6,342
Division 3.....	Division 3.....	3,916	6,518	13,773	871	3,940	1,242	6,443
Division 4.....	Division 4.....	3,159	3,962	11,644	861	2,161	742	3,535
Division 5.....	Division 5.....	4,904	12,069	16,406	1,040	5,160	2,809	7,712
Division 6.....	Division 6.....	41,068	132,820	160,791	14,077	13,591	9,422	19,052
Regina.....	Regina.....	37,231	126,267	148,163	13,352	7,711	7,134	9,166
Division 7.....	Division 7.....	13,231	37,054	49,668	3,630	6,901	3,412	10,076
Moose Jaw.....	Moose Jaw.....	10,097	33,150	38,594	2,963	3,241	2,399	3,846
Division 8.....	Division 8.....	8,266	15,575	32,925	2,604	3,921	2,170	6,216
Swift Current.....	Swift Current.....	3,305	9,284	12,495	1,002	980	956	1,373
Division 9.....	Division 9.....	5,337	13,546	17,929	1,243	5,200	2,831	7,000
Division 10.....	Division 10.....	2,486	5,164	7,858	486	3,380	1,044	4,713
Division 11.....	Division 11.....	30,028	91,518	116,638	9,715	10,481	8,644	14,552
Saskatoon.....	Saskatoon.....	26,123	85,307	103,539	8,951	7,400	7,625	9,555



**TABLE 5—(Concluded)—1958 TAXATION YEAR**  
**Distribution by Counties or Census Divisions and Selected Localities**  
 (All money figures in thousands of dollars)

Place of Residence— <i>Lieu de résidence</i>	TAXABLE— <i>Imposables</i>				NON-TAXABLE— <i>Non imposables</i>		
	Number of Returns	Wages and Salaries	Total Income	Tax Payable	Number of Returns	Wages and Salaries	Total Income
	<i>Nombre de déclara- tions</i>	<i>Salaires et trai- tements</i>	<i>Revenu total</i>	<i>Impôt à payer</i>	<i>Nombre de déclara- tions</i>	<i>Salaires et trai- tements</i>	<i>Revenu total</i>
		\$	\$	\$		\$	\$
<b>Saskatchewan—(Concluded) Saskatchewan—(Fin)</b>							
Division 12.....	4,486	8,210	16,453	1,064	3,080	1,295	5,090
Division 13.....	4,874	8,396	18,610	1,312	3,301	1,401	5,334
Division 14.....	4,831	11,173	16,204	1,136	5,640	3,342	8,117
Division 15.....	9,785	28,087	35,198	2,398	7,680	4,974	11,203
Prince Albert.....	<b>5,879</b>	<b>19,193</b>	<b>22,472</b>	<b>1,673</b>	<b>2,440</b>	<b>2,672</b>	<b>3,243</b>
Division 16.....	4,364	11,569	15,147	1,063	4,800	1,987	6,323
Division 17.....	3,409	7,412	12,840	899	3,382	2,058	4,944
Division 18.....	2,354	10,336	10,975	1,143	640	543	853
<b>Total Saskatchewan..... Total, Saskatchewan.....</b>	<b>157,619</b>	<b>432,103</b>	<b>594,196</b>	<b>46,657</b>	<b>92,038</b>	<b>52,396</b>	<b>133,845</b>
<b>Alberta— Alberta—</b>							
Division 1.....	9,369	22,965	36,773	3,108	3,681	2,540	4,944
Medicine Hat.....	<b>5,942</b>	<b>17,395</b>	<b>22,442</b>	<b>1,796</b>	<b>2,481</b>	<b>2,080</b>	<b>3,051</b>
Division 2.....	17,427	44,211	68,439	5,912	8,684	6,508	11,988
Lethbridge.....	<b>10,573</b>	<b>31,109</b>	<b>40,945</b>	<b>3,728</b>	<b>3,461</b>	<b>3,141</b>	<b>3,647</b>
Division 3.....	4,390	10,339	17,021	1,354	2,920	2,113	4,096
Division 4.....	2,894	5,091	11,269	890	1,700	488	2,308
Division 5.....	6,636	12,560	26,416	2,129	4,501	2,396	6,568
Division 6.....	90,243	314,780	380,005	36,723	21,407	18,247	26,778
Calgary.....	<b>79,083</b>	<b>286,677</b>	<b>338,960</b>	<b>33,848</b>	<b>16,026</b>	<b>14,777</b>	<b>19,312</b>
Division 7.....	5,633	12,051	20,959	1,450	4,421	1,797	6,781
Division 8.....	11,631	32,736	42,541	3,255	7,063	4,595	9,077
Division 9.....	4,251	13,724	15,795	1,167	1,500	1,593	2,067
Division 10.....	7,519	16,756	26,121	1,794	6,821	2,922	9,704
Division 11.....	110,168	376,789	442,310	39,523	30,681	27,286	37,442
Edmonton.....	<b>96,215</b>	<b>331,187</b>	<b>387,868</b>	<b>35,531</b>	<b>23,461</b>	<b>22,253</b>	<b>27,706</b>
Division 12.....	3,360	9,209	11,574	741	3,220	2,049	4,032
Division 13.....	3,960	10,208	13,253	939	4,620	2,664	6,500
Division 14.....	3,701	12,490	13,486	1,006	1,780	2,101	2,398
Division 15.....	8,093	23,586	29,562	2,112	6,920	4,379	8,991
<b>Total Alberta..... Total, Alberta.....</b>	<b>289,275</b>	<b>917,495</b>	<b>1,155,524</b>	<b>102,103</b>	<b>109,919</b>	<b>81,678</b>	<b>143,674</b>
<b>British Columbia— Colombie-Britannique—</b>							
Division 1.....	8,223	27,480	31,969	2,282	2,620	2,947	3,845
Division 2.....	16,326	58,785	65,644	4,770	5,665	6,242	7,816
Nelson.....	<b>3,340</b>	<b>11,181</b>	<b>12,803</b>	<b>903</b>	<b>921</b>	<b>767</b>	<b>1,077</b>
Trail and Rossland.....	<b>5,486</b>	<b>21,411</b>	<b>23,778</b>	<b>1,902</b>	<b>1,120</b>	<b>1,139</b>	<b>1,338</b>
Division 3.....	17,665	52,080	66,629	4,901	10,108	9,171	13,451
Kelowna.....	<b>4,098</b>	<b>11,554</b>	<b>15,589</b>	<b>1,194</b>	<b>2,442</b>	<b>2,076</b>	<b>3,046</b>
Penticton.....	<b>3,696</b>	<b>11,720</b>	<b>14,717</b>	<b>1,163</b>	<b>1,420</b>	<b>1,328</b>	<b>1,954</b>
Division 4.....	271,985	957,164	1,155,449	109,081	71,184	64,710	87,044
New Westminster.....	<b>20,977</b>	<b>73,498</b>	<b>84,574</b>	<b>7,028</b>	<b>4,281</b>	<b>4,277</b>	<b>5,421</b>

TABLEAU 5—(Fin)—ANNÉE D'IMPOSITION 1958

Répartition par comté ou division de recensement et endroit choisi

(En milliers de dollars)

Place of Residence—Lieu de résidence		TAXABLE—Imposables				NON-TAXABLE—Non imposables		
		Number of Returns	Wages and Salaries	Total Income	Tax Payable	Number of Returns	Wages and Salaries	Total Income
		Nombre déclarations	Salaires et traitements	Revenu total	Impôt à payer	Nombre de déclarations	Salaires et traitements	Revenu total
			\$	\$	\$		\$	\$
British Columbia— (Concluded)	Col.-Britannique— (Fin)							
Vancouver.....	Vancouver.....	204,887	718,930	870,225	84,130	48,863	43,693	57,423
West Vancouver.....	Vancouver-Ouest.....	6,735	32,678	44,305	6,241	1,000	618	1,045
Division 5.....	Division 5.....	76,319	251,686	310,939	25,461	21,681	19,386	26,840
Alberni and Port Alberni..	Alberni et Port-Alberni.....	6,733	26,073	28,675	2,372	1,320	1,271	1,445
Nanaimo.....	Nanaimo.....	6,111	20,845	24,474	1,961	1,961	1,937	2,406
Victoria.....	Victoria.....	42,370	134,809	172,051	14,326	11,360	9,208	13,328
Division 6.....	Division 6.....	14,212	47,000	54,561	4,218	5,582	5,850	7,579
Kamloops.....	Kamloops.....	5,134	18,744	21,648	1,792	1,540	1,609	2,123
Division 7.....	Division 7.....	5,563	21,724	23,481	1,809	920	930	1,192
Division 8.....	Division 8.....	15,550	52,585	59,711	4,975	6,360	7,147	8,664
Prince George.....	Prince-George.....	6,653	24,839	27,355	2,518	2,120	2,301	2,824
Division 9.....	Division 9.....	11,428	45,589	51,064	4,618	2,020	1,890	2,518
Prince Rupert.....	Prince-Rupert.....	4,745	16,739	20,235	1,872	720	652	886
Division 10.....	Division 10.....	5,981	20,234	23,062	1,887	2,440	2,136	3,026
Total British Columbia...	Total, Col.-Britannique....	443,252	1,534,327	1,842,509	164,002	128,580	120,409	161,975
Yukon.....	Yukon.....	3,939	15,708	16,847	1,661	791	567	683
Northwest Territories....	Territoires du Nord-Ouest..	2,870	12,241	12,763	1,257	1,160	1,127	1,205
Non-Residents—	Non-résidents—							
British Commonwealth....	Commonwealth britannique....	3,260	8,352	8,868	844	480	370	438
United States.....	États-Unis.....	11,629	31,438	39,879	5,197	5,216	6,737	6,461
Elsewhere.....	Ailleurs.....	2,755	7,447	8,842	896	600	801	520
Total Non-Residents.....	Total, Non-résidents.....	17,644	47,237	57,589	6,937	6,296	7,908	7,419
Grand Total.....	Total global.....	4,048,252	13,520,582	16,225,364	1,383,326	1,482,244	1,530,856	2,023,916

**TABLE 6—1958 TAXATION YEAR**  
**Income Distribution by Marital Status and Dependants**  
 (All money figures in thousands of dollars)

TAXED AS SINGLE — <i>IMPOSÉS À TITRE DE CÉLIBATAIRES</i>	WITH NO DEPENDANTS — <i>Sans personnes à charge</i>			WITH ONE OR MORE DEPENDANTS — <i>Comptant une ou plusieurs personnes à charge</i>		
	Number — <i>Nombre</i>	Income — <i>Revenu</i>	Tax — <i>Impôt</i>	Number — <i>Nombre</i>	Income — <i>Revenu</i>	Tax — <i>Impôt</i>
		\$	\$		\$	\$
<i>INCOME CLASS—Catégorie de revenu</i>						
Under— <i>Moins de</i> , 1,100.....	20,605	12,641	770	560	420	12
\$ 1,100 to—à \$1,199.....	58,987	67,790	483	120	138	6
1,200 to—à 1,299.....	66,322	82,599	1,268	520	652	12
1,300 to—à 1,399.....	68,677	92,309	2,130	1,270	1,729	21
1,400 to—à 1,499.....	64,920	93,721	2,727	2,320	3,353	43
1,500 to—à 1,599.....	66,899	103,337	3,640	2,881	4,463	73
1,600 to—à 1,699.....	66,123	108,820	4,117	4,041	6,649	113
1,700 to—à 1,799.....	65,410	114,154	4,814	4,791	8,343	165
1,800 to—à 1,899.....	68,693	126,662	5,895	4,081	7,542	190
1,900 to—à 1,999.....	65,910	128,129	6,483	5,651	10,999	294
2,000 to—à 2,099.....	66,413	135,813	7,325	4,915	10,035	325
2,100 to—à 2,199.....	67,350	144,427	8,308	6,223	13,361	441
2,200 to—à 2,299.....	62,109	139,412	8,470	5,971	13,406	479
2,300 to—à 2,399.....	63,001	147,696	9,472	6,391	15,002	580
2,400 to—à 2,499.....	61,617	150,571	10,143	6,716	16,423	665
2,500 to—à 2,599.....	55,689	141,695	10,022	6,952	17,693	769
2,600 to—à 2,699.....	54,677	144,557	10,587	7,014	18,532	850
2,700 to—à 2,799.....	53,472	146,798	11,071	6,514	17,879	913
2,800 to—à 2,899.....	50,962	144,957	11,421	6,570	18,694	979
2,900 to—à 2,999.....	49,053	144,435	11,719	7,671	22,576	1,252
3,000 to—à 3,099.....	47,388	144,172	11,920	7,951	24,222	1,403
3,100 to—à 3,199.....	46,582	146,473	12,514	7,931	24,937	1,515
3,200 to—à 3,299.....	40,300	130,728	11,443	7,750	25,141	1,594
3,300 to—à 3,399.....	39,309	131,483	11,818	8,006	26,768	1,754
3,400 to—à 3,499.....	35,344	121,743	11,317	8,420	29,011	1,965
3,500 to—à 3,599.....	31,454	111,462	10,476	8,835	31,327	2,217
3,600 to—à 3,699.....	32,440	118,101	11,413	8,631	31,461	2,278
3,700 to—à 3,799.....	26,737	100,117	9,876	8,414	31,521	2,359
3,800 to—à 3,899.....	26,400	101,446	10,145	7,495	28,800	2,280
3,900 to—à 3,999.....	22,853	90,129	9,131	7,205	28,430	2,286
4,000 to—à 4,099.....	22,425	90,646	9,365	8,063	32,623	2,693
4,100 to—à 4,199.....	18,160	75,256	7,919	7,073	29,312	2,448
4,200 to—à 4,299.....	17,468	74,105	8,014	6,344	26,915	2,353
4,300 to—à 4,399.....	15,999	69,483	7,415	5,866	25,491	2,247
4,400 to—à 4,499.....	13,639	60,605	6,709	4,663	20,736	1,841
4,500 to—à 4,599.....	12,377	56,222	6,139	4,332	19,684	1,734
4,600 to—à 4,699.....	11,361	52,766	5,812	4,085	18,975	1,761
4,700 to—à 4,799.....	10,869	51,549	5,706	3,612	17,127	1,626
4,800 to—à 4,899.....	9,818	47,537	5,322	3,775	18,265	1,759
4,900 to—à 4,999.....	8,264	40,867	4,544	3,264	16,122	1,554
5,000 to—à 5,499.....	33,766	176,330	20,289	13,273	69,384	6,830
5,500 to—à 5,999.....	21,980	125,796	14,570	8,695	49,819	5,209
6,000 to—à 6,999.....	24,542	157,670	19,455	8,897	57,193	6,350
7,000 to—à 7,999.....	11,464	85,359	11,002	4,453	33,105	3,850
8,000 to—à 8,999.....	5,930	50,209	6,373	2,131	17,939	2,272
9,000 to—à 9,999.....	3,834	36,265	4,950	1,593	15,060	1,992
10,000 and over— <i>et plus</i> .....	15,828	340,349	81,956	7,185	158,155	39,856
Total.....	1,803,420	5,157,391	466,458	269,114	1,115,412	114,208



**TABLEAU 6—ANNÉE D'IMPOSITION 1958**  
**Répartition du revenu selon l'état conjugal et les personnes à charge**  
 (En milliers de dollars)

TAXED AS MARRIED — IMPOSÉS À TITRE DE MARIÉS	WITH NO DEPENDANTS — Sans personnes à charge			WITH ONE DEPENDANT — 1 personne à charge			WITH TWO DEPENDANTS — 2 personnes à charge		
	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
		\$	\$		\$	\$		\$	\$
Under—Moins de \$2,100.....	8,823	13,520	431	3,392	5,847	142	1,461	2,409	91
\$ 2,100 to—à \$2,199.....	9,024	19,384	155	921	1,972	38	520	1,115	21
2,200 to—à 2,299.....	12,255	27,545	300	1,130	2,540	58	440	988	23
2,300 to—à 2,399.....	13,822	32,411	452	3,432	8,116	72	820	1,930	37
2,400 to—à 2,499.....	14,252	34,832	624	6,290	15,380	170	750	1,831	43
2,500 to—à 2,599.....	14,982	38,123	822	7,723	19,662	223	911	2,317	84
2,600 to—à 2,699.....	18,239	48,233	1,093	10,541	27,868	365	5,205	13,786	79
2,700 to—à 2,799.....	17,225	47,261	1,225	10,296	28,267	477	6,167	16,916	154
2,800 to—à 2,899.....	17,883	50,886	1,440	11,261	32,066	601	8,281	23,585	272
2,900 to—à 2,999.....	19,014	55,969	1,749	12,033	35,439	805	10,095	29,740	389
3,000 to—à 3,099.....	18,675	56,821	1,914	12,406	37,729	934	10,855	33,043	525
3,100 to—à 3,199.....	19,377	60,941	2,307	13,841	43,533	1,208	12,773	40,163	757
3,200 to—à 3,299.....	18,842	61,134	2,369	12,964	42,050	1,264	12,685	41,164	866
3,300 to—à 3,399.....	18,033	60,349	2,491	14,194	47,476	1,575	12,361	41,357	964
3,400 to—à 3,499.....	17,793	61,295	2,724	14,766	50,897	1,827	12,761	43,970	1,149
3,500 to—à 3,599.....	18,686	66,200	3,198	14,001	49,625	1,933	13,345	47,323	1,345
3,600 to—à 3,699.....	19,268	70,179	3,601	15,552	56,667	2,347	15,653	57,067	1,715
3,700 to—à 3,799.....	17,643	66,034	3,539	14,673	54,948	2,378	14,443	54,087	1,809
3,800 to—à 3,899.....	16,704	64,233	3,552	14,761	56,732	2,672	14,806	56,921	2,070
3,900 to—à 3,999.....	16,313	64,306	3,710	14,782	58,301	2,789	15,656	61,750	2,331
4,000 to—à 4,499.....	69,761	294,911	18,879	62,953	266,554	14,632	72,203	305,931	14,109
4,500 to—à 4,999.....	45,584	215,320	16,126	45,205	213,884	14,332	55,657	263,370	15,057
5,000 to—à 5,499.....	33,031	172,613	14,368	32,168	168,289	12,813	42,007	219,685	14,992
5,500 to—à 5,999.....	22,286	127,817	11,505	21,092	120,810	10,113	27,758	159,203	12,341
6,000 to—à 6,999.....	27,582	177,262	17,263	26,014	167,216	15,336	36,061	231,867	19,955
7,000 to—à 7,999.....	16,245	120,856	12,765	15,113	112,483	11,627	19,011	141,420	13,692
8,000 to—à 8,999.....	9,010	76,146	8,822	7,475	63,058	7,197	10,864	91,819	9,798
9,000 to—à 9,999.....	6,492	61,634	7,624	5,069	47,774	5,770	6,999	66,060	7,659
10,000 and over—et plus.....	22,744	396,064	85,602	16,194	269,219	54,708	21,871	359,567	70,975
Total.....	579,588	2,642,279	230,650	440,242	2,104,402	168,406	462,419	2,410,384	193,302

TAXED AS MARRIED — IMPOSÉS À TITRE DE MARIÉS	WITH THREE DEPENDANTS — 3 personnes à charge			WITH FOUR DEPENDANTS — 4 personnes à charge			WITH FIVE OR MORE DEPENDANTS — 5 personnes à charge ou plus		
		\$	\$		\$	\$		\$	\$
Under—Moins de \$2,500.....	960	1,996	49	260	547	13	101	111	6
\$ 2,500 to—à \$2,599.....	290	738	7	40	103	—	*	—	—
2,600 to—à 2,699.....	400	1,059	25	100	266	3	*	—	—
2,700 to—à 2,799.....	610	1,679	32	140	385	4	40	109	1
2,800 to—à 2,899.....	1,880	5,386	29	101	288	2	*	—	—
2,900 to—à 2,999.....	3,654	10,765	78	280	831	16	20	59	1
3,000 to—à 3,099.....	4,753	14,475	124	260	791	8	70	213	3
3,100 to—à 3,199.....	6,551	20,629	217	2,021	6,360	24	80	251	5
3,200 to—à 3,299.....	6,992	22,696	289	2,071	6,716	40	70	228	2
3,300 to—à 3,399.....	8,213	27,493	416	2,861	9,577	75	560	1,888	7
3,400 to—à 3,499.....	8,961	30,902	499	3,424	11,799	98	1,282	4,414	27
3,500 to—à 3,599.....	8,411	29,826	545	3,831	13,567	165	1,440	5,101	43
3,600 to—à 3,699.....	9,911	36,101	764	5,102	18,609	246	1,863	6,797	44
3,700 to—à 3,799.....	9,272	34,718	810	4,941	18,504	268	2,301	8,615	71
3,800 to—à 3,899.....	9,772	37,562	994	4,520	17,387	319	2,315	8,897	96
3,900 to—à 3,999.....	9,443	37,253	1,070	4,422	17,456	350	2,511	9,902	107
4,000 to—à 4,099.....	44,465	188,282	6,691	23,031	97,638	2,548	15,809	67,091	1,022
4,500 to—à 4,999.....	36,984	175,028	8,183	18,463	87,332	3,245	14,303	67,659	1,597
5,000 to—à 5,499.....	26,695	139,702	8,072	13,186	68,858	3,268	10,564	55,310	1,764
5,500 to—à 5,999.....	17,768	101,984	6,780	8,843	50,631	2,853	7,317	41,970	1,624
6,000 to—à 6,999.....	23,278	149,784	11,576	11,213	72,230	5,081	7,655	49,206	2,568
7,000 to—à 7,999.....	12,562	93,757	8,389	5,973	44,644	3,742	4,080	30,350	2,045
8,000 to—à 8,999.....	7,911	66,757	6,734	3,405	28,641	2,677	2,644	22,301	1,812
9,000 to—à 9,999.....	4,535	42,805	4,783	2,246	21,266	2,188	1,530	14,483	1,251
10,000 and over—et plus.....	17,468	284,543	54,264	8,364	143,637	27,796	6,077	106,558	19,757
Total.....	281,739	1,555,920	121,420	129,098	738,063	55,029	82,632	501,513	33,853

**TABLE 7—1958 TAXATION YEAR**  
**Distribution by Income Classes—Provinces**  
 (All money figures in thousands of dollars)

INCOME CLASS — Catégorie de revenu	NEWFOUNDLAND — Terre-Neuve			PRINCE EDWARD ISLAND — Île du Prince-Édouard		
	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
		\$	\$		\$	\$
Under—Moins de \$1,100.....	170	85	8	50	11	—
\$ 1,100 to—à \$1,199.....	940	1,079	6	240	276	2
1,200 to—à 1,299.....	1,280	1,602	24	230	287	4
1,300 to—à 1,399.....	1,040	1,397	37	270	361	8
1,400 to—à 1,499.....	790	1,140	34	200	286	8
1,500 to—à 1,599.....	990	1,533	53	310	480	16
1,600 to—à 1,699.....	840	1,384	51	260	428	15
1,700 to—à 1,799.....	850	1,483	62	290	504	20
1,800 to—à 1,899.....	760	1,398	63	320	591	26
1,900 to—à 1,999.....	680	1,320	69	180	351	14
1,100 to—à 1,999.....	8,340	12,421	407	2,350	3,575	113
2,000 to—à 2,099.....	750	1,533	83	230	470	25
2,100 to—à 2,199.....	820	1,759	84	270	578	24
2,200 to—à 2,299.....	1,000	2,243	100	220	495	22
2,300 to—à 2,399.....	970	2,272	105	240	564	22
2,400 to—à 2,499.....	1,040	2,540	119	220	535	21
2,500 to—à 2,599.....	970	2,471	114	240	609	23
2,600 to—à 2,699.....	970	2,565	124	200	531	26
2,700 to—à 2,799.....	1,220	3,339	155	210	576	28
2,800 to—à 2,899.....	1,130	3,213	156	180	513	19
2,900 to—à 2,999.....	1,250	3,686	171	260	763	33
2,000 to—à 2,999.....	10,120	25,621	1,211	2,270	5,634	243
3,000 to—à 3,099.....	1,380	4,202	183	190	577	28
3,100 to—à 3,199.....	1,360	4,268	188	260	814	29
3,200 to—à 3,299.....	1,400	4,542	200	250	810	30
3,300 to—à 3,399.....	1,160	3,876	168	210	703	19
3,400 to—à 3,499.....	1,320	4,546	214	70	241	8
3,500 to—à 3,599.....	1,160	4,112	184	120	425	26
3,600 to—à 3,699.....	1,200	4,374	226	210	767	34
3,700 to—à 3,799.....	1,300	4,871	246	100	374	15
3,800 to—à 3,899.....	1,020	3,921	208	120	459	31
3,900 to—à 3,999.....	1,170	4,616	213	100	393	18
3,000 to—à 3,999.....	12,470	43,328	2,030	1,630	5,563	238
4,000 to—à 4,499.....	4,510	19,047	1,019	640	2,698	138
4,500 to—à 4,999.....	2,680	12,714	765	390	1,864	107
5,000 to—à 5,499.....	2,217	11,596	827	227	1,184	82
5,500 to—à 5,999.....	1,301	7,467	575	203	1,162	88
6,000 to—à 6,999.....	1,360	8,754	785	249	1,610	136
7,000 to—à 7,999.....	848	6,293	632	141	1,054	100
8,000 to—à 8,999.....	429	3,617	425	82	695	74
9,000 to—à 9,999.....	337	3,188	410	58	550	59
10,000 to—à 14,999.....	518	6,267	896	137	1,635	220
15,000 to—à 19,999.....	184	3,125	608	50	852	144
20,000 to—à 24,999.....	54	1,207	271	12	260	56
4,000 to—à 24,999.....	14,438	83,275	7,213	2,189	13,564	1,204
25,000 and over—et plus.....	98	3,697	1,156	14	518	153
Grand Total—Total global.....	45,466	168,342	12,017	8,453	28,854	1,951



**TABLEAU 7—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie de revenu—Provinces**  
*(En milliers de dollars)*

NOVA SCOTIA — Nouvelle-Écosse			NEW BRUNSWICK — Nouveau-Brunswick			QUEBEC — Québec			ONTARIO		
Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
820	359	26	220	111	8	3,200	2,206	117	9,710	6,136	358
2,160	2,478	17	1,800	2,060	13	15,850	18,218	103	22,280	25,591	258
2,000	2,491	40	1,660	2,065	32	18,880	23,518	293	24,620	30,647	538
2,700	3,630	83	1,740	2,326	51	19,120	25,654	489	26,500	35,681	856
2,460	3,548	108	1,480	2,135	61	20,680	29,852	719	25,300	36,534	1,109
2,300	3,550	135	1,860	2,868	108	20,240	31,287	928	25,940	40,064	1,446
1,940	3,194	120	1,860	3,054	105	19,570	32,188	1,047	26,980	44,439	1,693
1,960	3,420	140	1,700	2,957	122	19,100	33,294	1,162	27,300	47,682	2,010
3,100	5,714	263	1,960	3,611	165	19,220	35,428	1,382	29,820	55,011	2,595
1,900	3,694	180	1,640	3,187	146	19,200	37,326	1,546	29,980	58,300	2,902
21,340	32,078	1,112	15,920	24,374	811	175,060	268,971	7,786	248,430	380,085	13,765
2,240	4,579	247	1,600	3,276	166	19,070	38,988	1,762	29,420	60,182	3,228
3,240	6,955	325	1,840	3,951	183	20,650	44,269	1,929	34,320	73,624	3,819
2,680	6,018	262	1,840	4,119	211	20,030	44,972	1,962	33,560	75,351	4,033
2,420	5,664	289	1,700	3,986	177	22,030	51,637	2,249	36,340	85,265	4,689
2,720	6,649	300	2,100	5,137	259	21,480	52,467	2,361	37,440	91,535	5,173
2,520	6,420	286	2,060	5,246	240	20,460	52,080	2,308	37,120	94,438	5,574
3,000	7,918	343	2,480	6,558	309	23,280	61,507	2,609	40,320	106,631	5,908
2,760	7,579	355	2,180	5,985	286	22,120	60,699	2,685	40,240	110,465	6,359
2,940	8,369	371	2,000	5,692	242	24,060	68,474	2,895	40,820	116,172	6,932
3,480	10,260	488	2,040	6,007	260	23,630	69,594	3,028	43,060	126,794	7,408
28,000	70,411	3,266	19,840	49,957	2,333	216,810	544,687	23,788	372,640	940,457	53,123
3,360	10,212	451	1,960	5,961	253	23,480	71,435	2,993	43,540	132,526	7,906
3,260	10,250	463	2,700	8,491	352	26,060	81,952	3,550	47,420	149,143	8,965
3,100	10,062	430	1,920	6,236	251	24,790	80,427	3,377	43,600	141,460	8,578
3,440	11,503	556	1,860	6,226	274	24,790	82,937	3,508	45,040	150,720	9,276
2,900	9,991	504	1,940	6,688	302	24,280	83,655	3,487	44,740	154,131	9,485
2,740	9,704	491	2,000	7,069	295	22,530	79,836	3,413	44,540	157,862	9,760
3,260	11,882	580	2,200	8,022	352	24,800	90,361	3,922	47,540	173,199	10,858
2,660	9,952	485	2,080	7,802	360	23,780	89,035	4,000	41,860	156,755	9,855
2,980	11,449	563	1,820	6,996	357	21,510	82,672	3,782	41,581	159,834	10,369
2,280	9,000	462	1,860	7,339	335	21,720	85,648	3,757	40,620	160,217	10,568
29,980	104,005	4,985	20,340	70,830	3,131	237,740	827,958	35,789	440,481	1,535,847	95,620
9,520	40,131	2,328	6,800	28,708	1,494	95,090	402,244	19,108	181,810	768,962	53,643
6,520	30,767	1,947	4,170	19,703	1,173	64,840	306,386	16,175	130,880	618,934	46,546
4,238	22,134	1,553	2,980	15,571	1,156	43,973	229,755	14,187	91,747	479,919	39,474
2,507	14,343	1,067	1,920	10,983	871	28,297	161,954	10,970	61,533	352,913	31,353
2,915	18,708	1,666	1,940	12,485	1,022	33,059	212,645	16,586	77,095	495,644	47,594
1,813	13,494	1,334	1,300	9,728	943	18,713	139,362	12,167	41,107	306,372	32,580
649	5,510	571	500	4,231	495	10,821	91,257	8,941	22,238	187,833	21,142
665	6,253	733	360	3,383	369	7,116	67,457	6,881	14,552	137,551	16,850
1,245	15,040	2,163	988	11,748	1,632	16,637	198,453	25,237	30,466	363,836	52,822
415	7,017	1,231	349	5,916	1,078	5,662	97,065	16,162	10,520	179,625	34,774
201	4,474	987	131	2,896	638	2,375	52,717	10,533	4,227	94,071	21,764
30,688	177,871	15,580	21,438	125,352	10,871	326,583	1,959,295	156,947	666,175	3,985,660	398,542
242	9,111	2,632	145	6,470	2,243	4,158	188,169	54,606	7,056	299,429	96,973
110,250	393,476	27,575	77,683	276,983	19,389	960,351	3,789,080	278,916	1,734,782	7,141,478	658,023



TABLE 7 (Concluded)—1958 TAXATION YEAR

## Distribution by Income Classes—Provinces

(All money figures in thousands of dollars)

INCOME CLASS — <i>Catégorie de revenu</i>	MANITOBA			SASKATCHEWAN		
	Number — <i>Nombre</i>	Income — <i>Revenu</i>	Tax — <i>Impôt</i>	Number — <i>Nombre</i>	Income — <i>Revenu</i>	Tax — <i>Impôt</i>
		\$	\$		\$	\$
Under— <i>Moins de</i> \$1,100.....	1,160	590	40	440	280	12
\$ 1,100 to—à \$1,199.....	2,840	3,257	21	2,460	2,835	17
1,200 to—à 1,299.....	3,640	4,538	66	2,620	3,265	48
1,300 to—à 1,399.....	3,640	4,894	120	2,820	3,790	88
1,400 to—à 1,499.....	3,500	5,062	153	2,800	4,035	117
1,500 to—à 1,599.....	3,820	5,903	209	3,240	4,999	180
1,600 to—à 1,699.....	3,940	6,488	237	3,440	5,657	205
1,700 to—à 1,799.....	4,340	7,557	319	3,180	5,548	224
1,800 to—à 1,899.....	4,020	7,423	343	3,260	6,010	268
1,900 to—à 1,999.....	4,620	8,984	466	3,080	5,987	292
1,100 to—à 1,999.....	35,520	54,696	1,974	27,340	42,406	1,451
2,000 to—à 2,099.....	4,240	8,661	455	3,460	7,069	360
2,100 to—à 2,199.....	4,600	9,853	526	3,720	7,973	416
2,200 to—à 2,299.....	4,500	10,104	546	3,000	6,728	329
2,300 to—à 2,399.....	4,600	10,789	573	3,560	8,359	442
2,400 to—à 2,499.....	4,940	12,074	657	3,660	8,934	451
2,500 to—à 2,599.....	4,880	12,419	658	3,780	9,624	528
2,600 to—à 2,699.....	5,240	13,858	719	4,120	10,904	537
2,700 to—à 2,799.....	5,000	13,719	778	3,880	10,668	583
2,800 to—à 2,899.....	4,720	13,424	732	4,340	12,345	637
2,900 to—à 2,999.....	5,560	16,377	848	5,000	14,704	748
2,000 to—à 2,999.....	48,280	121,278	6,492	38,520	97,308	5,031
3,000 to—à 3,099.....	5,620	17,098	950	4,600	13,989	726
3,100 to—à 3,199.....	5,020	15,785	837	4,380	13,783	696
3,200 to—à 3,299.....	5,180	16,794	911	4,220	13,686	695
3,300 to—à 3,399.....	5,300	17,731	970	4,000	13,373	704
3,400 to—à 3,499.....	5,240	18,047	981	4,360	15,023	744
3,500 to—à 3,599.....	5,420	19,210	1,098	3,820	13,541	681
3,600 to—à 3,699.....	5,440	19,817	1,134	4,360	15,885	875
3,700 to—à 3,799.....	4,420	16,550	955	3,680	13,768	761
3,800 to—à 3,899.....	4,380	16,832	1,014	3,780	14,536	877
3,900 to—à 3,999.....	4,340	17,117	1,023	3,100	12,234	714
3,000 to—à 3,999.....	50,360	174,981	9,873	40,300	139,818	7,473
4,000 to—à 4,499.....	17,820	75,310	4,816	13,760	58,116	3,722
4,500 to—à 4,999.....	11,640	54,988	3,929	10,240	48,396	3,448
5,000 to—à 5,499.....	8,760	45,669	3,524	6,920	36,188	2,857
5,500 to—à 5,999.....	5,320	30,512	2,507	5,120	29,373	2,652
6,000 to—à 6,999.....	7,320	46,919	4,278	6,140	39,582	3,615
7,000 to—à 7,999.....	3,123	23,103	2,383	2,940	21,853	2,233
8,000 to—à 8,999.....	2,221	18,751	2,119	1,780	14,986	1,655
9,000 to—à 9,999.....	1,260	11,870	1,431	1,040	9,914	1,215
10,000 to—à 14,999.....	2,991	35,787	5,143	2,235	26,394	3,845
15,000 to—à 19,999.....	990	17,055	3,301	672	11,526	2,224
20,000 to—à 24,999.....	394	8,778	2,056	269	5,990	1,426
5,000 to—à 24,999.....	61,839	368,742	35,487	51,116	302,318	28,892
25,000 and over— <i>et plus</i> .....	669	28,026	9,012	343	12,346	3,810
Grand Total— <i>Total global</i> .....	196,668	747,723	62,838	157,619	594,196	46,657

**TABLEAU 7 (Fin)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie de revenu—Provinces**  
*(En milliers de dollars)*

ALBERTA			BRITISH COLUMBIA — Colombie-Britannique			NORTHWEST TERRITORIES AND YUKON — Territoires du N.-O. et Yukon			NON-RESIDENTS — Non-résidents		
Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
	\$	\$		\$	\$		\$	\$		\$	\$
1,420	902	57	2,040	1,224	73	106	48	5	3,990	2,185	174
4,440	5,117	40	5,780	6,654	44	127	147	1	400	460	38
4,820	6,003	91	6,930	8,630	128	112	141	3	450	562	31
5,460	7,343	180	6,550	8,819	209	47	63	1	460	620	42
4,820	6,957	217	5,400	7,798	236	100	144	5	430	623	38
4,680	7,218	259	6,640	10,269	358	113	176	8	530	824	55
5,260	8,647	337	6,550	10,771	394	144	237	11	460	760	53
5,360	9,349	418	7,060	12,340	512	81	143	7	420	732	53
5,300	9,775	459	6,600	12,174	550	74	136	7	310	573	40
5,220	10,153	535	6,840	13,295	658	53	103	6	380	737	59
46,780	71,464	2,593	60,390	91,974	3,162	957	1,338	54	7,830	8,076	583
5,140	10,505	585	7,340	15,019	789	68	139	8	480	981	82
5,760	12,367	658	8,560	18,375	947	118	253	11	340	730	57
6,580	14,778	829	8,200	18,422	966	115	258	15	380	853	62
6,380	14,975	864	9,080	21,301	1,160	57	134	9	250	587	40
6,700	16,376	990	9,160	22,387	1,248	105	257	19	310	756	54
5,620	14,306	862	8,520	21,657	1,254	77	196	13	340	864	67
6,760	17,879	975	9,330	24,693	1,354	136	359	24	340	897	74
7,320	20,090	1,134	9,220	25,313	1,447	94	257	17	220	604	49
6,960	19,804	1,116	9,260	26,356	1,530	128	364	29	400	1,134	85
7,080	20,830	1,211	10,180	29,972	1,760	100	295	19	180	532	34
64,300	161,910	9,224	88,850	223,495	12,455	998	2,512	164	3,240	7,938	604
7,400	22,524	1,350	10,390	31,612	1,883	148	449	33	290	881	75
7,480	23,531	1,321	10,850	34,121	2,043	136	426	36	230	725	67
6,780	22,000	1,359	10,200	33,085	1,973	114	369	32	120	388	32
7,480	25,028	1,476	9,960	33,299	2,058	107	357	30	190	637	59
7,220	24,879	1,578	10,340	35,656	2,205	101	348	26	240	826	71
7,300	25,883	1,629	9,960	35,329	2,225	93	329	28	320	1,132	93
7,460	27,145	1,743	11,710	42,651	2,605	120	436	35	120	437	43
6,460	24,189	1,531	11,700	43,816	2,779	114	427	38	270	1,007	83
7,280	27,998	1,780	12,010	46,162	3,042	132	507	48	160	613	56
6,600	26,032	1,696	11,090	43,733	2,885	125	493	39	180	707	64
71,460	249,209	15,463	108,210	379,464	23,698	1,190	4,141	345	2,120	7,353	643
28,260	119,523	8,023	48,320	204,942	14,047	692	2,938	278	700	2,957	267
19,100	90,466	6,736	36,090	170,810	13,038	673	3,201	281	730	3,478	355
14,340	75,121	6,162	28,185	147,257	11,994	539	2,825	280	564	2,952	302
10,620	60,805	5,292	18,088	103,740	9,121	473	2,712	269	357	2,067	232
12,761	82,149	8,085	21,182	136,035	12,942	693	4,460	473	528	3,438	403
6,720	50,083	5,261	11,516	85,571	8,906	285	2,111	238	395	2,951	333
4,060	34,154	3,953	6,242	52,888	5,945	124	1,046	130	224	1,902	234
2,900	27,364	3,498	3,765	35,510	4,481	59	558	73	186	1,749	218
4,956	58,906	8,768	7,547	90,085	13,178	88	1,015	156	543	6,528	1,057
1,471	25,085	4,830	2,502	42,704	8,239	24	404	82	92	1,542	322
637	14,143	3,360	966	21,393	4,925	9	195	48	55	1,212	295
105,825	637,799	63,968	184,403	1,090,935	106,816	3,659	21,465	2,308	4,374	30,776	4,018
910	35,142	10,855	1,399	56,641	17,871	5	154	47	80	3,446	1,089
289,275	1,155,524	102,103	443,252	1,842,509	164,002	6,809	29,610	2,918	17,644	57,589	6,937

**TABLE 8—1958 TAXATION YEAR**  
**Distribution by Occupational Classes—Provinces**

(All money figures in thousands of dollars)

OCCUPATION	NEWFOUNDLAND — Terre-Neuve			PRINCE EDWARD ISLAND — Île du Prince-Édouard		
	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
		\$	\$		\$	\$
Farmers..... <i>Cultivateurs.....</i>	38	144	9	186	684	46
Fishermen..... <i>Pêcheurs.....</i>	11	40	1			
Total Farmers and Fishermen..... <i>Total, cultivateurs et pêcheurs.....</i>	38	144	9	197	724	47
Accountants..... <i>Comptables.....</i>	16	223	45	3	28	3
Doctors and Surgeons..... <i>Médecins et chirurgiens.....</i>	127	1,878	427	50	613	86
Dentists..... <i>Dentistes.....</i>	33	306	45	28	185	19
Lawyers and Notaries..... <i>Avocats et notaires.....</i>	36	542	123	24	161	18
Engineers and Architects..... <i>Ingénieurs et architectes.....</i>	8	84	12	3	26	3
Nurses..... <i>Infirmières.....</i>	20	37	2	10	20	1
Other Professionals..... <i>Autres prof. libérales.....</i>	6	79	18	23	153	16
Total Professionals..... <i>Total, prof. libérales.....</i>	246	3,149	672	141	1,186	146
Farm Employees..... <i>Employés agricoles.....</i>	10	13	—	—	—	—
Business Employees..... <i>Employés d'entreprises.....</i>	29,004	105,525	6,924	4,544	14,321	885
Emp. of Institutions..... <i>Employés d'institutions.....</i>	916	2,451	160	296	696	41
Teachers and Professors..... <i>Instituteurs et professeurs.....</i>	2,163	5,699	346	21	42	3
Federal Employees..... <i>Employés fédéraux.....</i>	3,088	12,371	805	798	3,163	189
Provincial Employees..... <i>Employés provinciaux.....</i>	3,379	10,551	692	1,045	2,476	123
Municipal Employees..... <i>Employés municipaux.....</i>	404	1,338	63	109	353	17
Unclassified Employees..... <i>Employés non classés.....</i>	3,900	14,874	966	30	42	1
Total Employees..... <i>Total, employés.....</i>	42,864	152,822	9,956	6,843	21,093	1,259
Salesmen..... <i>Vendeurs.....</i>	177	1,164	129	45	274	25
Forestry..... <i>Exploitation forestière.....</i>	76	331	25	—	—	—
Manufacturing..... <i>Fabrication.....</i>	40	223	31	75	364	36
Construction..... <i>Construction.....</i>	138	829	115	49	259	23
Public Utilities..... <i>Services d'utilité publique.....</i>	139	634	48	72	278	22
Wholesale Trade..... <i>Commerce de gros.....</i>	60	323	31	55	351	35
Retail Trade..... <i>Commerce de détail.....</i>	807	3,958	398	400	1,924	161
Service..... <i>Services.....</i>	351	1,616	155	98	548	70
Finance..... <i>Finance.....</i>	5	85	22	35	157	8
Unclassified..... <i>Non classés.....</i>	—	—	—	—	—	—
Total Business Proprietors..... <i>Total, prop. d'entreprises.....</i>	1,616	7,999	825	784	3,881	355
Investors..... <i>Portefeuellistes.....</i>	377	2,646	408	299	1,291	102
Pensioners..... <i>Pensionnés.....</i>	80	182	4	129	332	12
Total Financial..... <i>Total, finance.....</i>	457	2,828	412	428	1,623	114
Estates..... <i>Successions.....</i>	24	81	4	3	29	3
Unclassified..... <i>Non classés.....</i>	44	155	10	12	44	2
Grand Total..... <i>Total global.....</i>	45,466	168,342	12,017	8,453	28,854	1,951



**TABLEAU 8—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie d'occupation—Provinces**  
*(En milliers de dollars)*

NOVA SCOTIA — Nouvelle-Écosse			NEW BRUNSWICK — Nouveau-Brunswick			QUEBEC — Québec			ONTARIO		
Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
	\$	\$		\$	\$		\$	\$		\$	\$
483	1,943	117	108	523	44	685	3,130	235	17,252	68,544	4,869
676	2,536	140	190	866	74	—	—	—	248	1,222	114
1,159	4,479	257	298	1,389	118	685	3,130	235	17,500	69,766	4,983
45	620	147	39	475	97	920	10,466	1,862	1,617	17,692	3,272
426	6,229	1,219	285	4,045	759	3,123	40,735	6,810	4,937	78,803	17,385
99	1,066	159	123	944	114	1,045	8,227	1,079	1,886	21,883	3,779
148	1,498	304	92	751	120	2,070	22,892	4,225	2,761	44,464	10,835
79	856	158	75	673	94	892	12,722	2,571	622	10,164	2,628
40	64	3	160	286	13	440	1,041	48	1,700	4,075	250
200	979	97	46	314	42	2,332	14,270	1,488	3,455	22,911	3,185
1,037	11,312	2,087	820	7,488	1,239	10,822	110,353	18,083	16,978	199,992	41,334
60	89	3	40	89	3	182	575	48	2,004	4,735	223
70,579	239,843	15,086	51,817	175,643	10,827	740,521	2,751,656	178,085	1,245,033	4,882,727	417,799
3,087	7,356	427	2,529	5,908	317	24,434	62,126	3,213	53,232	143,551	9,792
2,476	7,828	575	3,644	11,212	775	21,286	67,792	4,226	44,084	191,203	17,794
12,012	43,230	2,462	5,772	20,947	1,216	30,058	113,545	5,910	69,841	280,917	21,414
5,128	16,555	1,001	3,956	14,157	862	19,204	64,626	3,073	52,818	212,451	16,365
4,577	14,620	857	1,643	5,525	281	24,071	96,067	4,356	51,759	200,935	13,534
661	1,608	104	560	1,710	110	6,489	17,940	823	21,691	65,386	4,455
98,580	331,129	20,515	69,961	235,191	14,391	866,245	3,174,327	199,734	1,540,462	5,981,905	501,376
901	4,734	418	719	4,073	389	14,446	81,779	7,498	22,322	119,180	12,462
45	209	21	57	557	75	432	3,246	379	385	2,279	336
221	1,311	148	189	977	63	3,985	24,812	3,083	5,747	34,880	4,612
493	2,389	284	338	2,221	240	4,571	26,588	2,973	13,480	75,944	9,014
382	1,180	55	145	607	45	1,716	7,505	561	4,710	21,040	2,130
115	643	59	158	1,009	115	1,990	14,697	2,015	3,331	24,587	3,756
2,601	13,285	1,344	1,415	6,850	651	16,949	93,555	8,803	29,114	164,958	18,735
1,284	4,927	402	919	3,487	236	10,609	49,880	4,341	18,196	79,302	7,824
229	2,061	303	124	969	125	1,527	16,121	2,784	4,166	39,075	7,686
3	25	3	—	—	—	367	2,150	230	684	4,012	577
5,373	26,030	2,619	3,345	16,677	1,550	42,146	238,554	25,169	79,813	446,077	54,670
2,479	13,358	1,548	1,495	8,902	1,550	21,689	162,398	26,565	40,859	262,255	38,902
582	1,581	41	741	1,928	73	2,852	9,142	571	12,535	39,939	2,184
3,061	14,939	1,589	2,236	10,830	1,623	24,541	171,540	27,136	53,394	302,194	41,086
27	288	22	20	103	10	231	3,192	385	1,299	8,185	605
112	565	68	284	1,232	69	1,235	6,205	676	3,014	14,179	1,507
110,250	393,476	27,575	77,683	276,983	19,389	960,351	3,789,080	278,916	1,734,782	7,141,478	658,023

**TABLE 8 (Concluded)—1958 TAXATION YEAR**  
**Distribution by Occupational Classes—Provinces**  
 (All money figures in thousands of dollars)

OCCUPATION		MANITOBA			SASKATCHEWAN		
		Number	Income	Tax	Number	Income	Tax
		— Nombre	— Revenu	— Impôt	— Nombre	— Revenu	— Impôt
			\$	\$		\$	\$
Farmers.....	Cultivateurs.....	3,999	14,314	945	19,526	73,222	4,620
Fishermen.....	Pêcheurs.....	43	234	29	*	—	—
Total Farmers and Fishermen....	Total, cultivateurs et pêcheurs.....	4,042	14,548	974	19,526	73,222	4,620
Accountants.....	Comptables.....	241	2,184	347	83	937	156
Doctors and Surgeons.....	Médecins et chirurgiens.....	460	8,391	1,861	528	9,237	2,080
Dentists.....	Dentistes.....	177	2,176	408	206	2,520	450
Lawyers and Notaries.....	Avocats et notaires.....	425	4,457	846	222	2,419	429
Engineers and Architects.....	Ingénieurs et architectes.....	43	745	224	17	591	204
Nurses.....	Infirmières.....	40	80	4	61	196	18
Other professionals.....	Autres prof. libérales.....	225	1,359	148	252	1,481	186
Total Professionals.....	Total, prof. libérales.....	1,611	19,392	3,838	1,369	17,381	3,523
Farm Employees.....	Employés agricoles.....	300	467	20	600	1,227	66
Business Employees.....	Employés d'entreprises.....	130,790	483,914	38,602	83,257	299,421	21,869
Emp. of Institutions.....	Employés d'institutions.....	6,571	15,123	909	7,837	20,015	1,241
Teachers and Professors.....	Instituteurs et professeurs.....	6,562	23,734	1,874	7,695	29,436	2,250
Federal Employees.....	Employés fédéraux.....	9,647	34,440	2,252	6,199	23,680	1,625
Provincial Employees.....	Employés provinciaux.....	10,761	37,413	2,558	8,304	30,164	2,288
Municipal Employees.....	Employés municipaux.....	7,185	26,235	1,576	4,545	17,127	1,062
Unclassified Employees.....	Employés non classés.....	3,188	8,217	431	2,003	5,075	283
Total Employees.....	Total, employés.....	175,004	629,543	48,222	120,440	426,145	30,684
Salesmen.....	Vendeurs.....	2,213	11,742	1,151	1,393	6,041	498
Forestry.....	Exploitation forestière.....	—	—	—	22	86	9
Manufacturing.....	Fabrication.....	472	2,596	266	282	1,819	241
Construction.....	Construction.....	1,315	6,665	671	1,002	5,640	667
Public Utilities.....	Services d'utilité publique.....	612	2,577	187	1,116	5,258	459
Wholesale Trade.....	Commerce de gros.....	473	4,186	656	132	1,138	241
Retail Trade.....	Commerce de détail.....	3,155	16,672	1,724	4,478	24,942	2,664
Service.....	Services.....	1,853	7,632	674	1,902	8,511	844
Finance.....	Finance.....	471	3,832	551	368	2,010	253
Unclassified.....	Non classés.....	42	145	14	51	448	103
Total Business Proprietors.....	Total, prop. d'entreprises.....	8,393	44,305	4,743	9,353	49,852	5,481
Investors.....	Portefeuellistes.....	3,556	22,152	3,581	4,485	17,869	1,619
Pensioners.....	Pensionnés.....	1,487	4,446	230	621	1,873	100
Total Financial.....	Total, finance.....	5,043	26,598	3,811	5,106	19,742	1,719
Estates.....	Successions.....	135	713	40	20	—	—
Unclassified.....	Non classés.....	227	882	59	412	1,813	132
Grand Total.....	Total global.....	196,668	747,723	62,838	157,619	594,196	46,657



**TABLEAU 8 (Fin)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie d'occupation—Provinces**  
*(En milliers de dollars)*

ALBERTA			BRITISH COLUMBIA — Colombie-Britannique			NORTHWEST TERRITORIES AND YUKON — Territoires du N.-O. et Yukon			NON-RESIDENTS — Non-résidents		
Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
	\$	\$		\$	\$		\$	\$		\$	\$
16,714 *	73,474 —	6,210 —	2,682 4,143	11,366 21,564	822 2,367	3	6	—	186 *	445 —	52 —
16,714	73,474	6,210	6,825	32,930	3,189				186	445	52
319	2,803	422	499	5,011	911	10	163	34	42	197	16
793	12,746	2,709	1,366	22,749	4,838				98	674	104
340	3,919	656	537	6,483	1,146	3	28	4	3	33	5
502	6,973	1,536	844	9,643	1,894				3	63	15
116	1,394	295	251	2,757	611	10	88	14	40	89	8
20	27	—	80	200	14				186	560	81
514	3,144	408	916	5,702	766						
2,604	31,006	6,026	4,493	52,545	10,180	23	279	52	372	1,616	229
1,421	2,973	169	624	1,561	78	*	—	—	9,631	33,691	4,123
178,819	692,902	58,772	301,587	1,205,961	101,093	3,887	16,671	1,656			
11,454	29,730	1,968	14,645	42,330	2,961	168	352	25	1,441	2,461	178
9,898	40,922	3,606	11,871	57,045	5,469	96	450	44	812	2,731	250
11,857	41,117	2,772	20,711	79,577	5,515	1,971	8,949	819	1,556	7,302	693
13,023	45,426	3,138	16,831	62,433	4,182	262	1,024	100	170	397	31
12,907	48,412	3,272	11,679	48,453	3,607	47	165	16	60	157	6
4,050	11,333	754	8,775	27,861	1,887	43	204	21	320	830	71
243,429	912,815	74,451	386,723	1,525,221	124,792	6,474	27,815	2,681	13,990	47,569	5,352
3,581	18,018	1,676	5,130	26,093	2,642	14	61	5	27	325	37
62	259	14	989	4,207	373	3	27	5	*	—	—
270	1,800	306	2,049	10,436	1,151				49	613	140
3,089	16,569	1,884	4,202	21,927	2,142	20	162	29	10	176	43
2,237	9,208	743	1,592	7,227	640	19	102	11	6	145	45
271	2,081	372	869	5,817	744	—	—	—			
5,379	31,759	3,576	6,216	33,789	3,701	68	399	55	87	474	68
3,479	15,374	1,433	4,828	20,223	1,953	136	540	59	34	328	55
480	4,053	678	1,013	6,865	1,014	23	83	6	45	456	101
46	667	143	216	936	75				26	265	77
15,313	81,770	9,149	21,974	111,427	11,793	269	1,313	165	257	2,457	529
5,491	31,615	4,149	12,930	77,569	10,324	20	112	13	2,640	4,810	706
1,362	4,045	184	3,742	11,363	539				80	158	7
6,853	35,660	4,333	16,672	88,932	10,863	20	112	13	2,720	4,968	713
182	220	16	299	644	49	*	—	—	11	15	1
599	2,561	242	1,136	4,717	494	6	24	2	81	194	24
289,275	1,155,524	102,103	443,252	1,842,509	164,002	6,809	29,610	2,918	17,644	57,589	6,937



**TABLE 9—1958 TAXATION YEAR**  
**Distribution of Gross and Net Income, with Related Capital Cost Allowance Claimed,**  
**for Provinces and Canada**

(All money figures in thousands of dollars)

TYPE OF INCOME—Genre de revenu		NEWFOUNDLAND — Terre-Neuve		PRINCE EDWARD ISLAND — Île du Prince-Édouard	
		Gross — Brut	Net	Gross — Brut	Net
		\$	\$	\$	\$
Business Income—	Revenu d'entreprises—				
Forestry.....	Exploitation forestière.....	3,531	327	—	—
Manufacturing.....	Fabrication.....	3,175	260	3,535	382
Construction.....	Construction.....	4,410	919	2,487	358
Public Utilities.....	Services d'utilité publique.....	4,746	917	1,475	334
Wholesale Trade.....	Commerce de gros.....	7,513	272	8,070	253
Retail Trade.....	Commerce de détail.....	57,856	4,833	27,393	1,985
Service.....	Services.....	8,404	1,828	2,154	471
Finance.....	Finance.....	152	76	336	148
Unclassified.....	Non classées.....	—	—	27	16
Total—All Business Types.....	Total—tous genres d'entreprises.....	89,787	9,432	45,477	3,947
Professional Income.....	Revenu de professions libérales.....	4,670	2,890	1,935	1,100
Commission Income.....	Revenu—commissions.....	2,390	1,493	608	390
Farm or Fishing Income.....	Revenu d'agriculture ou de pêche.....	2,356	309	8,347	2,237
Rental Income.....	Revenu de location.....	2,977	845	1,369	356
Total All Types.....	Total, tous genres.....	102,180	14,969	57,736	8,030
Estimated Capital Cost Allowance Claimed.	Montant estimatif des allocations de coût en capital réclamées.....	5,244	—	2,452	—

TYPE OF INCOME—Genre de revenu		NOVA SCOTIA — Nouvelle-Écosse		NEW BRUNSWICK — Nouveau-Brunswick	
		Gross — Brut	Net	Gross — Brut	Net
		\$	\$	\$	\$
Business Income—	Revenu d'entreprises—				
Forestry.....	Exploitation forestière.....	1,284	285	15,173	683
Manufacturing.....	Fabrication.....	14,980	1,787	15,316	1,380
Construction.....	Construction.....	25,686	2,930	23,280	2,638
Public Utilities.....	Services d'utilité publique.....	9,883	2,677	8,552	1,297
Wholesale Trade.....	Commerce de gros.....	11,668	544	13,519	827
Retail Trade.....	Commerce de détail.....	153,190	13,154	119,857	8,342
Service.....	Services.....	30,182	5,637	22,888	4,575
Finance.....	Finance.....	4,964	1,928	2,123	852
Unclassified.....	Non classées.....	191	49	—	—
Total—All Business Types.....	Total—tous genres d'entreprises.....	252,028	28,991	220,708	20,594
Professional Income.....	Revenu de professions libérales.....	18,337	10,474	14,981	6,948
Commission Income.....	Revenu—commissions.....	7,580	5,033	6,732	4,160
Farm or Fishing Income.....	Revenu d'agriculture ou de pêche.....	46,126	6,955	19,306	2,738
Rental Income.....	Revenu de location.....	12,980	2,680	8,575	1,588
Total All Types.....	Total, tous genres.....	337,051	54,133	270,302	36,028
Estimated Capital Cost Allowance Claimed.	Montant estimatif des allocations de coût en capital réclamées.....	26,275	—	17,645	—

**TABLEAU 9—ANNÉE D'IMPOSITION 1958**  
*Répartition du revenu brut et du revenu net et allocation afférente de coût  
en capital—Provinces et Canada*  
(En milliers de dollars)

QUEBEC — Québec		ONTARIO		MANITOBA		SASKATCHEWAN	
Gross — Brut	Net	Gross — Brut	Net	Gross — Brut	Net	Gross — Brut	Net
\$	\$	\$	\$	\$	\$	\$	\$
40,539	3,799	24,374	2,548	189	38	474	171
226,996	23,418	286,197	32,455	17,551	2,604	12,710	2,286
250,993	27,346	537,969	74,675	57,208	6,903	34,784	5,773
60,746	11,181	120,086	24,396	16,632	3,306	21,366	5,404
267,144	12,847	330,190	21,627	54,513	3,893	19,190	831
1,348,985	97,065	2,152,324	160,505	235,247	17,982	342,964	24,407
369,881	56,679	495,357	80,500	60,457	9,092	75,268	8,829
45,324	12,597	104,613	32,276	9,057	3,515	4,123	1,660
28,142	2,100	29,325	4,399	3,771	373	1,816	352
2,638,750	247,032	4,080,435	433,381	454,625	47,706	512,695	49,713
204,447	101,049	343,199	186,788	33,139	17,465	29,199	16,575
146,030	86,049	187,794	124,931	18,841	12,633	11,260	6,862
47,517	9,184	566,480	89,949	134,287	32,188	414,971	125,774
239,630	55,847	241,078	66,967	29,149	6,722	31,392	14,880
3,276,374	499,161	5,418,986	902,016	670,041	116,714	999,517	213,804
168,029	—	258,798	—	56,689	—	111,133	—

ALBERTA		BRITISH COLUMBIA — Colombie-Britannique		YUKON N.W.T. AND NON-RESIDENTS — Yukon, T.N.-O. et Non-résidents		CANADA	
Gross — Brut	Net	Gross — Brut	Net	Gross — Brut	Net	Gross — Brut	Net
\$	\$	\$	\$	\$	\$	\$	\$
5,309	461	20,430	4,642	14	7	111,317	12,961
18,990	1,974	61,706	10,814	2,625	660	663,781	78,020
104,759	15,856	123,447	20,815	9,964	548	1,174,987	158,761
50,438	10,812	25,887	6,996	1,271	298	321,082	67,618
35,770	1,970	34,066	4,915	629	141	782,272	48,120
382,800	31,362	393,147	32,962	15,295	1,004	5,229,058	393,601
110,663	15,992	109,123	19,282	10,954	1,365	1,295,331	204,250
13,085	3,400	17,759	5,371	9,912	503	211,448	62,326
1,559	538	5,195	1,089	1,862	335	71,888	9,251
723,373	82,365	790,760	106,886	52,526	4,861	9,861,164	1,034,908
55,096	28,789	92,823	50,013	4,730	2,342	802,556	424,433
31,354	20,330	42,559	28,123	688	532	455,836	290,536
393,712	101,076	146,195	36,009	3,042	479	1,782,339	405,940
47,669	15,953	72,696	20,324	17,206	3,439	704,721	189,601
1,251,204	248,513	1,145,033	241,355	78,192	10,695	13,606,616	2,345,418
123,344	—	74,602	—	7,855	—	852,066	—

**TABLE 10—1958 TAXATION YEAR**  
**Income Distribution by Occupational Classes**  
 (All money figures in thousands of dollars)

INCOME CLASS — Catégorie de revenu	FARMERS — Cultivateurs			FISHERMEN — Pêcheurs			TOTAL FARMERS AND FISHERMEN — Total, cultivateurs et pêcheurs		
	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
		\$	\$		\$	\$		\$	\$
<b>Taxable—Imposables</b>									
Under—Moins de \$2,000...	8,591	13,006	375	441	702	24	9,032	13,708	399
\$ 2,000 to—à \$2,999.....	15,600	40,016	1,212	1,021	2,641	105	16,621	42,657	1,317
3,000 to—à 3,999.....	15,900	54,953	2,057	1,150	3,985	247	17,050	58,938	2,304
4,000 to—à 4,999.....	8,450	37,619	2,145	800	3,577	255	9,250	41,196	2,400
5,000 to—à 5,999.....	4,922	26,792	2,129	568	3,060	267	5,490	29,852	2,396
6,000 to—à 6,999.....	3,273	21,160	2,206	329	2,145	226	3,602	23,305	2,432
7,000 to—à 7,999.....	1,586	11,798	1,292	323	2,416	278	1,909	14,214	1,570
8,000 to—à 8,999.....	1,133	9,520	1,037	201	1,712	239	1,334	11,232	1,276
9,000 to—à 9,999.....	673	6,342	746	101	964	149	774	7,306	895
10,000 to—à 14,999.....	1,197	14,168	1,981	278	3,221	499	1,475	17,389	2,480
15,000 to—à 19,999.....	301	5,154	933	74	1,271	239	375	6,425	1,172
20,000 to—à 24,999.....	103	2,288	499	17	382	81	120	2,670	580
25,000 and over—et plus.....	129	4,960	1,355	12	402	118	141	5,362	1,473
Total.....	61,858	247,776	17,967	5,315	26,478	2,727	67,173	274,254	20,694
<b>Non-Taxable—Non imposables</b>									
Under—Moins de \$1,000...	43,822	6,158	—	1,010	536	—	44,832	6,694	—
\$ 1,000 to—à \$1,999.....	50,872	76,665	—	1,642	2,386	—	52,514	79,051	—
2,000 to—à 2,999.....	39,781	95,636	—	922	2,124	—	40,703	97,760	—
3,000 and over—et plus.....	8,998	34,542	—	240	901	—	9,238	35,443	—
Total.....	143,473	213,001	—	3,814	5,947	—	147,287	218,948	—

INCOME CLASS — Catégorie de revenu	ACCOUNTANTS — Comptables			MEDICAL DOCTORS AND SURGEONS — Médecins et chirurgiens			DENTISTS — Dentistes		
	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
		\$	\$		\$	\$		\$	\$
<b>Taxable—Imposables</b>									
Under—Moins de \$2,000...	60	99	4	160	227	6	80	126	2
\$ 2,000 to—à \$2,999.....	100	255	5	360	928	33	120	324	12
3,000 to—à 3,999.....	440	1,522	75	340	1,199	61	230	779	28
4,000 to—à 4,999.....	360	1,612	98	490	2,227	153	330	1,470	91
5,000 to—à 5,999.....	424	2,376	185	538	2,982	232	251	1,371	120
6,000 to—à 6,999.....	363	2,377	221	384	2,497	239	289	1,872	179
7,000 to—à 7,999.....	236	1,771	173	615	4,627	470	354	2,679	291
8,000 to—à 8,999.....	252	2,131	228	690	5,917	609	348	2,945	338
9,000 to—à 9,999.....	199	1,869	243	683	6,439	784	337	3,236	380
10,000 to—à 14,999.....	726	8,937	1,339	2,781	34,594	5,094	1,271	15,620	2,536
15,000 to—à 19,999.....	277	4,814	938	2,186	37,906	7,205	587	9,995	1,963
20,000 to—à 24,999.....	156	3,467	804	1,300	28,897	6,527	167	3,647	841
25,000 and over—et plus.....	233	9,427	2,967	1,674	57,802	16,897	115	3,690	1,078
Total... ..	3,826	40,657	7,280	12,201	186,242	38,310	4,479	47,754	7,859
<b>Non-Taxable—Non imposables</b>									
Under—Moins de \$1,000...	*	—	—	220	165	—	*	—	—
\$ 1,000 to—à \$1,999.....	20	24	—	290	435	—	40	61	—
2,000 to—à 2,999.....	140	349	—	100	238	—	60	153	—
3,000 and over—et plus.....	22	100	—	60	203	—	*	—	—
Total.....	182	473	—	670	711	—	100	214	—



**TABLEAU 10—ANNÉE D'IMPOSITION 1958**  
**Répartition du revenu par catégorie d'occupation**

(En milliers de dollars)

INCOME CLASS — Catégorie de revenu	LAWYERS AND NOTARIES — Avocats et notaires			CONSULTING ENGINEERS AND ARCHITECTS — Ingénieurs et architectes conseils			NURSES — Infirmières		
	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
<b>Taxable—Imposables</b>		\$	\$		\$	\$		\$	\$
Under—Moins de \$2,000...	180	303	13	60	100	5	1,130	1,800	58
\$ 2,000 to—à \$2,999.....	271	704	27	20	49	3	960	2,414	148
3,000 to—à 3,999.....	600	2,096	100	120	429	19	420	1,421	110
4,000 to—à 4,999.....	560	2,522	168	160	715	32	80	347	35
5,000 to—à 5,999.....	404	2,181	187	252	1,358	115	21	133	10
6,000 to—à 6,999.....	577	3,694	345	167	1,070	92			
7,000 to—à 7,999.....	597	4,511	539	192	1,431	131			
8,000 to—à 8,999.....	411	3,480	412	89	747	77			
9,000 to—à 9,999.....	322	3,051	369	69	649	79			
10,000 to—à 14,999.....	1,289	15,710	2,303	415	5,154	724			
15,000 to—à 19,999.....	713	12,226	2,410	194	3,329	635			
20,000 to—à 24,999.....	395	8,817	2,072	112	2,484	555			
25,000 and over—et plus.....	814	34,599	11,402	259	12,560	4,349			
Total.....	7,133	93,894	20,347	2,109	30,075	6,816	2,611	6,115	361
<b>Non-Taxable—Non imposables</b>		\$			\$			\$	
Under—Moins de \$1,000...	100	55	—	60	114	—	210	134	—
\$ 1,000 to—à \$1,999.....	140	199	—	20	35	—	230	286	—
2,000 to—à 2,999.....	20	47	—	41	94	—	30	61	—
3,000 and over—et plus.....	20	60	—			—	20	69	—
Total.....	280	361	—	121	15	—	490	550	—

INCOME CLASS — Catégorie de revenu	OTHER PROFESSIONALS — Autres professions libérales			TOTAL PROFESSIONALS — Total, professions libérales			FARM EMPLOYEES — Employés d'entreprises agricoles		
	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
<b>Taxable—Imposables</b>		\$	\$		\$	\$		\$	\$
Under—Moins de \$2,000...	960	1,400	57	2,630	4,055	145	2,850	4,226	155
\$ 2,000 to—à \$2,999.....	1,321	3,245	168	3,152	7,919	396	1,360	3,355	153
3,000 to—à 3,999.....	1,170	4,165	226	3,320	11,611	619	720	2,411	126
4,000 to—à 4,999.....	680	3,036	269	2,660	11,929	846	200	871	63
5,000 to—à 5,999.....	1,001	5,450	426	2,890	15,836	1,272	43	222	18
6,000 to—à 6,999.....	682	4,405	413	2,462	15,915	1,489	60	450	45
7,000 to—à 7,999.....	452	3,413	316	2,446	18,432	1,920			
8,000 to—à 8,999.....	273	2,297	277	2,063	17,517	1,941			
9,000 to—à 9,999.....	319	3,029	350	1,929	18,273	2,205	*	—	—
10,000 to—à 14,999.....	859	10,459	1,477	7,342	90,489	13,476	5	59	9
15,000 to—à 19,999.....	241	4,085	807	4,198	72,355	13,958	4	150	46
20,000 to—à 24,999.....	87	1,914	450	2,217	49,226	11,249			
25,000 and over—et plus.....	112	4,063	1,200	3,207	122,141	37,893			
Total.....	8,157	50,961	6,436	40,516	455,698	87,409	5,242	11,744	615
<b>Non-Taxable—Non imposables</b>		\$			\$			\$	
Under—Moins de \$1,000...	821	507	—	1,411	417	—	2,280	1,551	—
\$ 1,000 to—à \$1,999.....	691	1,034	—	1,431	2,074	—	1,940	2,673	—
2,000 to—à 2,999.....	640	1,574	—	1,030	2,505	—	1,160	2,620	—
3,000 and over—et plus.....	201	892	—	324	1,335	—	120	371	—
Total.....	2,353	4,007	—	4,196	6,331	—	5,500	7,215	—

**TABLE 10 (Continued)—1958 TAXATION YEAR**  
**Income Distribution by Occupational Classes**  
 (All money figures in thousands of dollars)

INCOME CLASS — <i>Catégorie de revenu</i>	BUSINESS EMPLOYEES — <i>Employés d'entreprises</i>			EMPLOYEES OF INSTITUTIONS — <i>Employés d'institutions</i>			TEACHERS AND PROFESSORS — <i>Instituteurs et professeurs</i>		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
	<i>Nombre</i>	<i>Revenu</i>	<i>Impôt</i>	<i>Nombre</i>	<i>Revenu</i>	<i>Impôt</i>	<i>Nombre</i>	<i>Revenu</i>	<i>Impôt</i>
<b>Taxable—Imposables</b>		\$	\$		\$	\$		\$	\$
Under— <i>Moins de</i> \$2,000...	467,887	716,627	24,770	47,009	69,213	2,496	17,384	26,846	821
\$ 2,000 to—à \$2,999.....	628,836	1,582,078	86,309	42,743	106,027	6,189	24,440	61,817	3,678
3,000 to—à 3,999.....	726,739	2,536,211	145,092	23,624	80,293	5,430	24,822	85,697	6,329
4,000 to—à 4,999.....	509,818	2,263,001	150,221	7,121	31,089	2,195	16,029	71,442	6,129
5,000 to—à 5,999.....	247,587	1,342,904	106,905	2,657	14,355	1,117	10,624	58,110	5,360
6,000 to—à 6,999.....	112,773	724,206	66,300	1,197	7,713	632	7,307	47,135	4,672
7,000 to—à 7,999.....	55,481	412,590	41,725	735	5,491	531	4,744	35,214	3,721
8,000 to—à 8,999.....	27,558	232,426	25,436	384	3,248	379	2,508	21,099	2,362
9,000 to—à 9,999.....	17,854	168,555	20,109	241	2,255	255	1,141	10,781	1,281
10,000 to—à 14,999.....	34,168	405,447	56,841	624	7,274	1,001	1,348	15,496	2,057
15,000 to—à 19,999.....	10,668	181,960	33,866	208	3,451	599	227	3,642	617
20,000 to—à 24,999.....	3,741	83,021	18,628	48	1,058	229	24	524	113
25,000 and over— <i>et plus</i> .....	6,358	253,232	79,514	19	633	179	10	291	72
Total.....	2,849,468	10,902,258	855,716	126,610	332,100	21,232	110,608	438,094	37,212
<b>Non-Taxable—Non imposables</b>		\$			\$			\$	
Under— <i>Moins de</i> \$1,000...	448,150	254,777	—	27,228	16,705	—	8,905	5,843	—
\$ 1,000 to—à \$1,999.....	239,125	339,818	—	11,839	16,112	—	5,751	7,154	—
2,000 to—à 2,999.....	156,545	379,628	—	6,461	15,643	—	1,560	3,755	—
3,000 and over— <i>et plus</i> .....	61,006	219,253	—	2,261	8,177	—	521	1,875	—
Total.....	904,826	1,193,476	—	47,789	56,637	—	16,737	18,627	—

INCOME CLASS — <i>Catégorie de revenu</i>	FEDERAL EMPLOYEES — <i>Employés fédéraux</i>			PROVINCIAL EMPLOYEES — <i>Employés provinciaux</i>			MUNICIPAL EMPLOYEES — <i>Employés municipaux</i>		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
	<i>Nombre</i>	<i>Revenu</i>	<i>Impôt</i>	<i>Nombre</i>	<i>Revenu</i>	<i>Impôt</i>	<i>Nombre</i>	<i>Revenu</i>	<i>Impôt</i>
<b>Taxable—Imposables</b>		\$	\$		\$	\$		\$	\$
Under— <i>Moins de</i> \$2,000...	16,240	24,336	855	17,223	26,924	929	8,670	13,545	480
\$ 2,000 to—à \$2,999.....	34,974	88,947	4,699	35,355	89,539	4,770	18,912	48,534	2,492
3,000 to—à 3,999.....	53,893	188,318	10,705	37,873	131,552	7,497	41,615	147,086	7,623
4,000 to—à 4,999.....	39,272	173,461	10,893	21,252	94,252	6,030	33,586	147,929	8,832
5,000 to—à 5,999.....	14,177	76,736	5,916	11,528	62,698	4,955	10,296	55,417	4,338
6,000 to—à 6,999.....	6,773	43,562	3,805	5,284	34,025	3,148	2,507	16,013	1,369
7,000 to—à 7,999.....	3,721	27,823	2,750	2,277	16,948	1,745	1,441	10,752	1,017
8,000 to—à 8,999.....	1,966	16,621	1,772	1,674	14,165	1,578	687	5,817	620
9,000 to—à 9,999.....	899	8,463	962	804	7,553	903	543	5,105	569
10,000 to—à 14,999.....	1,287	14,934	2,038	1,436	16,697	2,223	604	7,003	944
15,000 to—à 19,999.....	211	3,613	683	136	2,269	378	111	1,836	274
20,000 to—à 24,999.....	58	1,280	291	27	601	126	11	246	55
25,000 and over— <i>et plus</i> .....	39	1,144	304	12	451	131	3	105	33
Total.....	173,510	669,238	45,673	134,881	497,674	34,413	118,986	459,388	28,646
<b>Non-Taxable—Non imposables</b>		\$			\$			\$	
Under— <i>Moins de</i> \$1,000...	14,668	7,562	—	13,023	7,297	—	7,954	4,564	—
\$ 1,000 to—à \$1,999.....	8,460	12,193	—	9,701	14,192	—	6,301	9,214	—
2,000 to—à 2,999.....	8,361	20,970	—	8,980	22,295	—	4,960	12,008	—
3,000 and over— <i>et plus</i> .....	5,589	19,763	—	3,300	11,133	—	3,151	11,047	—
Total.....	37,078	60,488	—	35,004	54,917	—	22,366	36,833	—



**TABLEAU 10 (Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition du revenu par catégorie d'occupation**  
 (En milliers de dollars)

INCOME CLASS — Catégorie de revenu	UNCLASSIFIED EMPLOYEES — Employés non classés			TOTAL EMPLOYEES — Total, employés			SALESMEN — Vendeurs		
	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
<b>Taxable—Imposables</b>		\$	\$		\$	\$		\$	\$
Under—Moins de \$2,000...	14,506	22,099	770	591,769	903,816	31,276	3,470	5,324	178
\$ 2,000 to—à \$2,999.....	15,028	37,365	2,030	801,648	2,017,662	110,320	7,480	19,088	689
3,000 to—à 3,999.....	11,961	41,208	2,408	921,247	3,212,776	185,210	10,460	36,818	1,662
4,000 to—à 4,999.....	5,881	25,721	1,768	633,159	2,807,766	186,131	9,430	41,998	2,550
5,000 to—à 5,999.....	2,215	11,977	966	299,125	1,622,405	129,574	6,046	32,864	2,687
6,000 to—à 6,999.....	1,075	6,869	676	136,918	879,537	80,603	3,893	25,128	2,275
7,000 to—à 7,999.....	384	2,863	285	68,843	512,131	51,819	3,226	24,201	2,390
8,000 to—à 8,999.....	216	1,815	230	34,993	295,191	32,377	1,843	15,688	1,800
9,000 to—à 9,999.....	203	1,919	219	21,685	204,631	24,298	1,135	10,754	1,229
10,000 to—à 14,999.....	186	2,199	356	39,658	469,109	65,469	2,671	32,189	4,476
15,000 to—à 19,999.....	38	628	110	11,601	197,431	36,534	753	12,901	2,381
20,000 to—à 24,999.....	12	270	61	3,922	87,025	19,510	269	5,973	1,402
25,000 and over—et plus.....	5	146	28	6,447	256,095	80,293	292	10,557	3,212
Total.....	51,710	155,079	9,907	3,571,015	13,465,575	1,033,414	50,968	273,483	26,931
<b>Non-Taxable—Non imposables</b>		\$			\$			\$	
Under—Moins de \$1,000...	17,789	8,616	—	539,997	306,915	—	2,890	1,336	—
\$ 1,000 to—à \$1,999.....	7,992	10,954	—	291,109	412,310	—	3,830	5,659	—
2,000 to—à 2,999.....	4,120	9,895	—	192,147	466,814	—	4,170	10,172	—
3,000 and over—et plus.....	890	3,188	—	76,838	274,807	—	1,465	5,328	—
Total.....	30,791	32,653	—	1,100,091	1,460,846	—	12,355	22,495	—

INCOME CLASS — Catégorie de revenu	BUSINESS PROPRIETORS FORESTRY — Prop., exploitation forestière			BUSINESS PROPRIETORS MANUFACTURING — Prop., fabrication			BUSINESS PROPRIETORS CONSTRUCTION — Prop., construction		
	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
<b>Taxable—Imposables</b>		\$	\$		\$	\$		\$	\$
Under—Moins de \$2,000...	280	429	13	760	1,103	46	1,410	2,252	74
\$ 2,000 to—à \$2,999.....	230	602	28	2,031	5,202	190	4,704	12,043	382
3,000 to—à 3,999.....	520	1,788	84	3,180	11,089	470	6,993	24,369	947
4,000 to—à 4,999.....	350	1,561	77	2,070	9,374	545	4,591	20,396	1,310
5,000 to—à 5,999.....	202	1,132	82	1,275	7,052	546	3,117	17,086	1,390
6,000 to—à 6,999.....	163	1,066	89	928	5,988	662	2,274	14,616	1,351
7,000 to—à 7,999.....	45	343	29	716	5,366	555	1,236	9,261	951
8,000 to—à 8,999.....	34	291	27	525	4,436	648	1,049	8,859	999
9,000 to—à 9,999.....	52	493	55	388	3,717	488	674	6,417	806
10,000 to—à 14,999.....	109	1,310	183	864	10,455	1,593	1,666	19,879	3,285
15,000 to—à 19,999.....	36	626	121	331	5,693	1,150	504	8,581	1,754
20,000 to—à 24,999.....	20	454	110	135	2,970	677	221	4,894	1,231
25,000 and over—et plus.....	29	1,102	337	177	7,392	2,508	268	10,718	3,606
Total.....	2,070	11,197	1,235	13,380	79,837	10,078	28,707	159,371	18,086
<b>Non-Taxable—Non imposables</b>		\$			\$			\$	
Under—Moins de \$1,000...	440	154	—	2,110	130	—	2,480	82	—
\$ 1,000 to—à \$1,999.....	870	1,258	—	2,360	3,577	—	3,771	5,838	—
2,000 to—à 2,999.....	910	2,168	—	2,591	6,224	—	5,111	12,438	—
3,000 and over—et plus.....	226	876	—	594	2,242	—	1,230	4,161	—
Total.....	2,446	4,148	—	7,655	12,173	—	12,592	22,355	—



**TABLE 10 (Concluded)—1958 TAXATION YEAR**  
**Income Distribution by Occupational Classes**  
 (All money figures in thousands of dollars)

INCOME CLASS — Catégorie de revenu	BUSINESS PROPRIETORS PUBLIC UTILITIES — Prop., services d'utilité publique			BUSINESS PROPRIETORS WHOLESALE TRADE — Prop., commerce de gros			BUSINESS PROPRIETORS RETAIL TRADE — Prop., commerce de détail		
	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
		\$	\$		\$	\$		\$	\$
<b>Taxable—Imposables</b>									
Under—Moins de \$2,000...	1,341	2,010	61	320	494	14	4,391	6,779	261
\$ 2,000 to—à \$2,999.....	2,982	7,687	248	600	1,549	34	10,471	26,965	902
3,000 to—à 3,999.....	3,328	11,457	480	1,300	4,460	196	15,135	52,764	2,289
4,000 to—à 4,999.....	1,841	8,207	515	1,040	4,643	293	12,021	53,561	3,211
5,000 to—à 5,999.....	1,307	7,170	635	896	4,918	413	7,936	43,491	3,514
6,000 to—à 6,999.....	437	2,846	256	766	4,946	480	5,483	35,418	3,350
7,000 to—à 7,999.....	474	3,577	411	568	4,199	466	3,602	26,801	2,936
8,000 to—à 8,999.....	270	2,270	282	247	2,083	247	2,730	23,083	2,570
9,000 to—à 9,999.....	195	1,861	247	315	3,023	401	2,081	19,711	2,473
10,000 to—à 14,999.....	412	4,956	773	775	9,159	1,403	4,589	54,976	8,346
15,000 to—à 19,999.....	86	1,485	347	332	5,676	1,124	1,317	22,482	4,470
20,000 to—à 24,999.....	32	713	174	127	2,830	699	485	10,764	2,584
25,000 and over—et plus.....	36	1,383	472	173	6,991	2,297	428	15,769	4,975
Total.....	12,741	55,622	4,901	7,459	54,971	8,067	70,669	392,564	41,881
<b>Non-Taxable—Non imposables</b>									
Under—Moins de \$1,000...	2,052	590	—	650	351	—	9,371	1,929	—
\$ 1,000 to—à \$1,999.....	4,543	6,927	—	440	656	—	11,592	17,209	—
2,000 to—à 2,999.....	5,993	14,431	—	680	1,570	—	13,032	31,299	—
3,000 and over—et plus.....	852	2,901	—	182	637	—	3,471	12,072	—
Total.....	13,440	24,849	—	1,952	2,512	—	37,466	58,651	—

INCOME CLASS — Catégorie de revenu	BUSINESS PROPRIETORS SERVICE — Propriétaires, services			BUSINESS PROPRIETORS FINANCE — Propriétaires, finance			BUSINESS PROPRIETORS UNCLASSIFIED — Propriétaires non classés		
	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
		\$	\$		\$	\$		\$	\$
<b>Taxable—Imposables</b>									
Under—Moins de \$2,000...	6,613	9,861	306	360	562	17	80	128	3
\$ 2,000 to—à \$2,999.....	10,205	26,005	870	770	1,967	94	290	743	24
3,000 to—à 3,999.....	9,806	33,895	1,513	1,120	3,945	179	320	1,133	55
4,000 to—à 4,999.....	5,963	26,451	1,736	960	4,242	266	330	1,482	80
5,000 to—à 5,999.....	3,528	19,302	1,559	908	4,957	372	111	615	53
6,000 to—à 6,999.....	2,327	15,048	1,451	577	3,708	358	54	352	29
7,000 to—à 7,999.....	1,405	10,452	1,103	791	5,900	625	11	83	9
8,000 to—à 8,999.....	752	6,365	734	609	5,147	568	42	359	49
9,000 to—à 9,999.....	624	5,904	742	369	3,544	437	68	638	78
10,000 to—à 14,999.....	1,605	19,128	2,880	1,025	12,278	1,863	72	869	133
15,000 to—à 19,999.....	481	8,179	1,639	389	6,687	1,321	25	427	100
20,000 to—à 24,999.....	183	4,027	959	197	4,618	1,166	19	413	105
25,000 and over—et plus.....	197	7,751	2,553	389	18,133	6,262	35	1,482	508
Total.....	43,689	192,368	18,045	8,464	75,688	13,528	1,457	8,724	1,226
<b>Non-Taxable—Non imposables</b>									
Under—Moins de \$1,000...	9,224	2,441	—	460	148	—	270	118	—
\$ 1,000 to—à \$1,999.....	11,066	16,729	—	460	674	—	490	704	—
2,000 to—à 2,999.....	11,564	27,585	—	580	1,444	—	520	1,320	—
3,000 and over—et plus.....	2,025	7,059	—	104	508	—	120	397	—
Total.....	33,879	53,814	—	1,604	2,478	—	1,400	2,303	—

**TABLEAU 10 (Fin)—ANNÉE D'IMPOSITION 1958**  
**Répartition du revenu par catégorie d'occupation**  
 (En milliers de dollars)

INCOME CLASS — Catégorie de revenu	TOTAL BUSINESS PROPRIETORS — Total, propriétaires d'entreprises			INVESTORS — Portefeuillistes			PENSIONERS — Pensionnés		
	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
		\$	\$		\$	\$		\$	\$
<b>Taxable—Imposables</b>									
Under—Moins de \$2,000...	15,555	23,618	795	20,210	29,606	729	5,251	8,839	173
\$ 2,000 to—à \$2,999.....	32,283	82,763	2,772	21,301	52,869	1,580	9,441	23,342	668
3,000 to—à 3,999.....	41,702	144,900	6,213	15,200	52,415	2,283	5,350	18,269	712
4,000 to—à 4,999.....	29,166	129,917	8,033	9,120	40,739	2,510	2,080	9,226	611
5,000 to—à 5,999.....	19,280	105,723	8,564	6,181	33,822	2,291	874	4,722	381
6,000 to—à 6,999.....	13,009	83,988	8,026	4,500	29,123	2,310	484	3,052	239
7,000 to—à 7,999.....	8,848	65,982	7,085	3,259	24,261	2,052	184	1,393	143
8,000 to—à 8,999.....	6,258	52,893	6,124	2,432	20,539	1,731	263	2,265	289
9,000 to—à 9,999.....	4,766	45,308	5,727	1,719	16,289	1,555	85	824	91
10,000 to—à 14,999.....	11,117	133,010	20,459	5,639	68,049	8,231	129	1,560	202
15,000 to—à 19,999.....	3,501	59,836	12,026	2,348	40,299	6,427	45	767	233
20,000 to—à 24,999.....	1,419	31,683	7,705	1,297	28,837	5,617	16	351	81
25,000 and over—et plus.....	1,732	70,721	23,518	3,112	168,126	52,152	11	385	121
Total.....	188,636	1,030,342	117,047	96,318	604,974	89,468	24,213	74,995	3,944
<b>Non-Taxable—Non imposables</b>		\$			\$			\$	
Under—Moins de \$1,000...	27,057	379	—	22,683	9,791	—	11,420	8,097	—
\$ 1,000 to—à \$1,999.....	35,592	53,572	—	23,821	34,245	—	20,874	29,688	—
2,000 to—à 2,999.....	40,981	98,479	—	8,670	20,371	—	6,090	14,130	—
3,000 and over—et plus.....	8,804	30,853	—	1,136	4,480	—	90	331	—
Total.....	112,434	183,283	—	56,310	68,887	—	38,474	52,246	—

INCOME CLASS — Catégorie de revenu	TOTAL FINANCIAL — Total, finance			ESTATES — Successions			UNCLASSIFIED — Non classés		
	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
		\$	\$		\$	\$		\$	\$
<b>Taxable—Imposables</b>									
Under—Moins de \$2,000...	25,461	38,445	902	1,300	939	64	1,040	1,550	51
\$ 2,000 to—à \$2,999.....	30,742	76,211	2,248	160	397	5	1,782	4,519	187
3,000 to—à 3,999.....	20,550	70,684	2,995	160	558	17	1,792	6,209	272
4,000 to—à 4,999.....	11,200	49,965	3,121	90	379	24	920	4,134	280
5,000 to—à 5,999.....	7,055	38,544	2,672	81	435	33	462	2,538	193
6,000 to—à 6,999.....	4,984	32,175	2,549	62	380	51	312	2,003	159
7,000 to—à 7,999.....	3,443	25,654	2,195	23	164	9	163	1,199	124
8,000 to—à 8,999.....	2,695	22,804	2,020	—	—	—	184	1,547	144
9,000 to—à 9,999.....	1,804	17,113	1,646	41	389	22	164	1,570	195
10,000 to—à 14,999.....	5,768	69,609	8,433	163	2,011	77	157	1,887	252
15,000 to—à 19,999.....	2,393	41,066	6,660	40	685	44	70	1,217	218
20,000 to—à 24,999.....	1,313	29,188	5,698	32	720	47	38	852	168
25,000 and over—et plus.....	3,123	168,511	52,273	99	6,413	741	78	3,348	1,042
Total.....	120,531	679,969	93,412	2,251	13,470	1,134	7,162	32,573	3,285
<b>Non-Taxable—Non imposables</b>		\$			\$			\$	
Under—Moins de \$1,000...	34,103	17,888	—	*	—	—	5,973	1,282	—
\$ 1,000 to—à \$1,999.....	44,695	63,933	—	*	—	—	3,362	4,819	—
2,000 to—à 2,999.....	14,760	34,501	—	*	—	—	1,461	3,583	—
3,000 and over—et plus.....	1,226	4,811	—	21	80	—	280	1,116	—
Total.....	94,784	121,133	—	21	80	—	11,076	10,800	—



# HISTORICAL TABLE 1—TABLEAU HISTORIQUE 1

## Yearly Record of All Taxpayers—*Relevé annuel de tous les contribuables*

Taxation Years 1941–1958—*Années d'imposition 1941–1958*

Taxation Year — <i>Année d'imposition</i>	Number of Taxpayers — <i>Nombre de contribuables</i>	Wages and Salaries — <i>Salaires et traitements</i>	Other Earned Income — <i>Autres revenus gagnés</i>	Investment Income — <i>Revenu de placements</i>	Total Income — <i>Revenu total</i>	Total Exemptions and Deductions — <i>Total, exemptions et déductions</i>	Taxable Income — <i>Revenu imposable</i>	Total Tax — <i>Impôt total</i>	Personal Income ( <sup>1</sup> ) — <i>Revenu personnel</i> ( <sup>1</sup> )
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(Millions)
1941	871,484	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	1,980,160	( <sup>2</sup> )	( <sup>2</sup> )	222,929	5,896
1942	1,781,244	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	3,523,223	( <sup>2</sup> )	( <sup>2</sup> )	335,691	7,475
1943	2,163,354	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	4,298,824	( <sup>2</sup> )	( <sup>2</sup> )	801,230	8,176
1944	2,254,319	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	4,591,041	( <sup>2</sup> )	( <sup>2</sup> )	781,133	9,002
1945	2,254,246	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	4,548,174	( <sup>2</sup> )	( <sup>2</sup> )	662,111	9,239
1946	2,353,122	3,849,912	683,266	277,218	4,810,396	( <sup>2</sup> )	( <sup>2</sup> )	647,711	9,761
1947	2,366,456	4,425,217	847,718	308,023	5,580,958	3,053,171	2,527,787	622,327	10,390
1948	2,689,930	5,450,231	976,341	334,198	6,760,770	3,575,519	3,185,251	647,712	11,943
1949	2,231,970	( <sup>3</sup> )5,175,766	( <sup>3</sup> )913,370	342,130	6,431,266	3,785,135	2,646,131	500,989	12,757
1950	2,374,240	5,603,975	1,040,905	387,923	7,032,803	4,065,932	2,966,871	574,936	13,414
1951	2,777,950	7,082,227	1,232,710	432,613	8,747,550	4,880,014	3,867,536	812,067	15,693
1952	3,125,100	8,401,640	1,378,283	494,110	10,274,033	5,572,695	4,701,338	1,071,783	17,214
1953	3,389,530	9,449,055	1,473,044	544,622	11,466,721	6,069,615	5,397,106	1,147,262	18,336
1954	3,410,160	9,770,696	1,355,330	580,879	11,706,905	6,171,164	5,535,741	1,097,392	18,421
1955	3,558,650	10,483,990	1,465,546	632,062	12,581,598	6,476,665	6,104,933	1,148,755	( <sup>4</sup> )19,738
1956	3,908,176	12,032,525	1,663,886	659,306	14,355,717	7,125,349	7,230,368	1,290,843	( <sup>4</sup> )21,885
1957	4,076,465	13,204,523	1,694,558	729,498	15,628,579	7,722,520	7,906,059	1,415,115	( <sup>4</sup> )23,024
1958	4,048,252	13,520,582	1,884,109	820,673	16,225,364	8,081,658	8,144,880	1,383,326	24,440

(<sup>1</sup>) Source: Dominion Bureau of Statistics.

(<sup>1</sup>) Source: Bureau fédéral de la statistique.

(<sup>2</sup>) Not available. (<sup>2</sup>) Non disponible.

(<sup>3</sup>) Not separately tabulated. Distribution between "Wages and Salaries" and "Other Earned Income" is estimated. (<sup>3</sup>) N'est pas calculé séparément. La répartition entre «Salaires et traitements» et les «Autres revenus gagnés» est estimative.

(<sup>4</sup>) Revised. (<sup>4</sup>) Révisé.



# HISTORICAL TABLE 2—TABLEAU HISTORIQUE 2

Distribution of All Taxpayers by Income Classes—*Répartition de tous les contribuables par catégorie de revenu*

Taxation Years 1941–1958—*Années d'imposition 1941–1958*

Taxation Year — <i>Année d'imposition</i>	Under <i>Moins de</i> \$1,000	\$1,000 to à \$1,999	\$2,000 to à \$2,999	\$3,000 to à \$3,999	\$4,000 to à \$4,999	\$5,000 to à \$9,999	\$10,000 to à \$24,999	\$25,000 and over <i>et plus</i>	Total Number of Taxpayers — <i>Total des contribuables</i>
1941	165,475	368,862	198,252	65,421	26,626	34,325	10,484	2,039	871,484
1942	313,913	913,944	379,101	87,556	31,944	40,434	12,100	2,252	1,781,244
1943	347,740	1,086,503	513,875	114,707	39,229	45,954	13,042	2,304	2,163,354
1944	324,228	1,115,974	572,848	129,719	44,635	50,813	13,823	2,279	2,254,319
1945	324,346	1,163,638	529,202	122,821	44,448	53,242	14,309	2,240	2,254,246
1946	322,880	1,243,770	535,730	124,280	46,040	59,960	17,980	2,482	2,353,122
1947	213,290	1,025,270	773,780	186,400	63,400	76,190	24,567	3,559	2,366,456
1948	181,610	1,014,890	1,001,260	280,670	85,310	93,590	27,760	4,840	2,689,930
1949	( <sup>1</sup> )5,450	740,070	848,960	368,090	117,040	113,570	33,460	5,330	2,231,970
1950	7,700	739,360	889,900	434,200	134,380	125,420	36,890	6,390	2,374,240
1951	17,910	715,000	961,620	643,650	211,750	176,890	42,870	8,260	2,777,950
1952	24,550	712,130	986,520	808,750	303,210	230,300	51,140	8,500	3,125,100
1953	33,710	722,720	991,490	903,620	381,380	292,140	55,210	9,260	3,389,530
1954	29,780	710,260	980,130	916,230	397,190	307,900	58,480	10,190	3,410,160
1955	25,200	705,290	983,900	947,930	459,540	360,430	65,660	10,700	3,558,650
1956	31,421	717,548	993,830	1,015,449	573,162	490,804	73,848	12,114	3,908,176
1957	34,802	674,037	975,834	1,052,061	640,005	600,276	86,843	13,327	4,076,465
1958	20,606	629,651	893,868	1,016,281	695,875	676,240	100,612	15,119	4,048,252

(<sup>1</sup>) Personal Exemptions increased in 1949.

(<sup>1</sup>) *Les exemptions personnelles ont été augmentées en 1949.*



## *Section III*

Corporation Statistics  
1958 Taxation Year

Statistique concernant les corporations  
Année d'imposition 1958



## SECTION III

### CORPORATION STATISTICS 1958 TAXATION YEAR

#### *Basic Information and Definitions*

**Statistical Sample and Coverage**—This section presents in Tables 1 to 7 an analysis of corporation income tax returns filed for the taxation year 1958. All companies filing a T2 Corporation income tax return are included whether taxable under the Act or exempt. Exempt companies, however, are excluded from the tables requiring detailed treatment and certain types of taxable companies are likewise omitted from such detailed treatment, as explained in connection with the tables concerned.

Tables 1 to 6 are compiled from a sample of 1958 corporation returns. All returns of corporations reporting Total Assets of \$500,000 or more or Current Year Profit of \$25,000 or more were included in the sample. Certain industries considered subject to aberration were also sampled at a 100% rate. The remaining corporations were stratified by industrial classification and a 10% random sample selected in each industrial class. In the aggregate, approximately 25 per cent of corporation returns received in the normal filing period were analyzed. Table 7 is compiled from all 1958 corporation returns filed.

The final date for filing 1958 returns was June 30, 1959. Returns received up to September 11, 1959, were included, but any returns received thereafter were excluded in order to bring the tables to finality. This resulted in the omission of a small percentage of companies, although special efforts were made to ensure coverage of all substantial companies included in previous years. Amended returns were taken into account only where the change in income was \$10,000 or more. Corporations are not permitted to file consolidated returns.

The period covered is the 1958 taxation year which embraces all company returns for fiscal periods ending between January 1, 1958 and December 31, 1958. Except where a company's fiscal year ends December 31, 1958, the data pertain partly to the 1957 calendar year and partly to the 1958 calendar year.

**Source of Information**—Information is extracted from T2 income tax returns and attached financial statements by the statistical section at Head Office, and entered on standard transcript cards in accordance with a manual of general rules and procedures. The figures thus extracted are as declared by the taxpayer before any adjustments which may subsequently be made in the process of assessing the return.

### STATISTIQUE CONCERNANT LES CORPORATIONS — ANNÉE D'IMPOSITION 1958

#### *Renseignements fondamentaux et définitions*

**Échantillon et portée statistiques**—La présente section donne dans les tableaux 1 à 7 l'analyse des déclarations d'impôt sur le revenu produites par les corporations pour l'année d'imposition 1958. Toutes les compagnies produisant une déclaration T2 d'impôt sur le revenu de corporations sont incluses, peu importe qu'elles soient imposables ou exemptées en vertu de la loi. Cependant les compagnies exemptées ne sont pas comprises dans les tableaux qui appellent une analyse détaillée; certains genres de compagnies imposables sont aussi omis dans les analyses détaillées, ainsi qu'il est expliqué aux tableaux en question.

Les tableaux 1 à 6 ont été dressés d'après un échantillon des déclarations de corporations pour 1958. L'échantillon comprend toutes les déclarations des corporations indiquant un actif total de \$500,000 ou plus ou des bénéfices de \$25,000 ou plus pour l'année courante. Certaines industries considérées comme susceptibles de déviation ont fait l'objet d'un prélèvement de 100 p. 100. Les corporations restantes ont été classées par industrie et un échantillon de 10 p. 100 a été prélevé au hasard dans chaque catégorie industrielle. Dans l'ensemble, l'analyse porte sur environ 25 p. 100 des déclarations de corporations qui ont été reçues pendant la période normale de production. Le tableau 7 a été dressé d'après toutes les déclarations de corporations qui ont été produites pour 1958.

La date ultime de production des déclarations de 1958 était le 30 juin 1959. On a inclus les déclarations reçues jusqu'au 11 septembre 1959 mais non les déclarations reçues après cette date afin de pouvoir arrêter définitivement les tableaux. Ceci a entraîné l'omission d'un faible pourcentage des compagnies bien qu'on se soit efforcé de comprendre toutes les compagnies importantes qui avaient été comptées les années précédentes. On a tenu compte des déclarations modifiées dans les seuls cas où la modification du revenu s'élevait à \$10,000 ou plus. Il n'est pas permis aux corporations de produire des déclarations d'ensemble.

La période en jeu est l'année d'imposition 1958; elle comprend toutes les déclarations de compagnies pour les exercices financiers se terminant entre le 1<sup>er</sup> janvier 1958 et le 31 décembre 1958. Sauf dans le cas de compagnies dont l'exercice financier se termine le 31 décembre 1958, les données portent en partie sur l'année civile 1957 et en partie sur l'année civile 1958.

**Source de renseignements**—La section de la Statistique du bureau principal extrait les renseignements des déclarations d'impôt sur le revenu T2 et des états financiers qui les accompagnent; elle inscrit ces renseignements sur des fiches ordinaires de transcription conformément à un manuel de règles et procédures générales. Les montants extraits sont les montants déclarés par le contribuable indépendamment de tout redressement apporté plus tard dans l'établissement de la cotisation.



**Companies Fully Tabulated and Not Fully Tabulated**—A fully tabulated company is one for which detailed balance sheet and revenue and expense data are available, as shown in Tables 4, 5, 5A and 6. A company not fully tabulated is one for which only income and tax data are available. The types of companies not fully tabulated are distinguished in Table 1 and in the notes relating to this table.

**Profit and Loss Companies**—Companies reporting a profit for the year are shown separately throughout the tables from those reporting a loss. Companies reporting expenses exactly equal to income and showing therefore neither a profit nor a loss are classified as loss companies. Foreign business corporations are treated as profit companies because they are required to pay a \$100 filing fee.

**Industrial Classification**—The industrial classification of companies shown in Tables 2, 4 and 7 is based on information given in the returns and the financial statements. The system of classification employed is based on the Standard Industrial Classification Manual issued by the Dominion Bureau of Statistics. Some grouping of individual classifications has been necessary due to space limitations and in particular where the number of corporations in a given classification was small. The classification outlined in the Manual has been contracted in the Agriculture Division and expanded in the Finance Division. Where a company's activities are diversified, it is normally classified to the industry in which it shows the greatest volume of its sales.

**Income Classes**—The income classification of companies shown in Table 6 is based on the Current Year Profit reported by each company.

**Current Year Profit**—Current year profit is the profit declared by the company as being earned in the 1958 taxation year. Non-taxable dividends received from other Canadian corporations are not included in this figure. The current year profit may be subject to a deduction for a loss sustained in any of the five preceding years, so that it does not necessarily represent the final taxable profit for the year.

In the case of exempt companies, the current year profit is the net income declared by the company.

**Prior Year Loss**—This figure represents the amount of loss for the 1953, 1954, 1955, 1956 or 1957 taxation years which, under Section 27 (1) (e) of the Act, has been deducted from the current year (1958) profit in order to arrive at the net taxable income for 1958.

**Net Taxable Income**—This figure represents the amount of income subject to tax in the 1958 taxation year and consists of the current year profit less the prior year loss.

**Current Year Loss**—This represents the loss reported by the company during the 1958 taxation year, after deducting non-taxable dividends received from other Canadian corporations.

**Compagnies pleinement analysées ou non pleinement analysées**—Une compagnie pleinement analysée est celle pour laquelle on dispose d'un bilan détaillé et de données sur les recettes et dépenses, ainsi que l'indiquent les tableaux 4, 5, 5A et 6. Une compagnie non pleinement analysée est celle pour laquelle on ne dispose de renseignements que sur le revenu et l'impôt. Le tableau 1 et les remarques y afférentes indiquent séparément les genres de compagnies non pleinement analysées.

**Compagnies à profit ou à perte**—Dans tous les tableaux, les compagnies déclarant un profit pour l'année sont indiquées séparément des compagnies déclarant une perte. Si une compagnie déclare des dépenses exactement égales à son revenu de sorte qu'il n'y a ni profit ni perte, elle est comptée comme compagnie à perte. Les corporations opérant à l'étranger sont comptées comme compagnies à profit vu qu'elles doivent payer un droit de production de \$100.

**Classification par industrie**—Le classement des compagnies par industrie qu'on trouve aux tableaux 2, 4 et 7 se fonde sur les renseignements contenus dans les déclarations et les états financiers. La classification employée se fonde sur le manuel de classification uniforme des industries publié par le Bureau fédéral de la statistique. Il a été nécessaire de réunir certaines catégories parce que l'espace était limité et surtout parce que le nombre de corporations relevant d'une catégorie quelconque était peu élevé dans certains cas. La classification indiquée dans le manuel a été abrégée pour la division agricole et amplifiée pour la division financière. Les compagnies qui s'adonnent à différents genres d'affaires ont ordinairement été attribuées à l'industrie qui rapporte le plus fort montant de ventes.

**Catégories de revenu**—Au tableau 6, la répartition des compagnies selon le revenu se fonde sur le profit déclaré par chaque compagnie pour l'année courante.

**Profit de l'année courante**—S'entend du profit que la compagnie déclare avoir gagné dans l'année d'imposition 1958. Ne comprend pas les dividendes non imposables reçus d'autres corporations canadiennes. Comme le profit de l'année courante peut être réduit au titre d'une perte subie dans une ou plusieurs des 5 années précédentes, il ne représente donc pas nécessairement le profit imposable définitif pour l'année.

Dans le cas de compagnies exemptées, le profit de l'année courante signifie le revenu net déclaré par la compagnie.

**Perte d'années antérieures**—Représente le montant des pertes pour les années d'imposition 1953, 1954, 1955, 1956 ou 1957 qui ont été déduites du profit de l'année courante (1958) en vertu de l'article 27(1)e) de la loi dans le calcul du revenu imposable net pour 1958.

**Revenu imposable net**—Représente le montant de revenu assujéti à l'impôt dans l'année d'imposition 1958; il est constitué du profit de l'année courante diminué des pertes d'années antérieures.

**Perte d'année courante**—Représente la perte déclarée par la compagnie pour l'année d'imposition 1958, déduction faite des dividendes non imposables reçus d'autres corporations canadiennes.



**Loss Deducted from Prior Year Profit**—This figure represents loss reported during the 1958 taxation year which has been carried back against the profits earned in the preceding year, thus qualifying the taxpayer for a rebate of tax paid upon the 1957 profit. This item appears only in Historical Tables I and IA, Page 153.

**Total Tax Declared**—This is the total tax payable upon the net taxable income. The figure represents net tax payable after tax allowances for Provincial, Foreign and Other Credits. (See items under these headings below). This includes the 2% Old Age Security Tax which applies to all taxable corporations with the exception of non-resident-owned investment corporations. Taxable income earned in the 1958 calendar year is taxable at the rate of 20% on the first \$25,000 and 47% on the remainder. If two or more corporations are "Associated" as defined in Section 39 of the Act, only the first \$25,000 of income earned by these corporations taken as a group is taxable at the rate of 20%. Investment companies as defined in Section 69 of the Act are taxable at a 20% rate on their entire income. Non-resident-owned investment corporations are taxable at a 15% rate. Electric, gas or steam utilities are subject to a reduced rate as specified in Section 85 of the Act on that part of their income which is derived from the sale of electric energy, gas or steam.

**Provincial, Foreign and Other Credits**—These include tax credits claimed in respect of income earned in the provinces of Quebec and Ontario where a separate tax is levied on corporations by the provincial governments. The provincial credit amounts to 9% of the taxable income attributed to Quebec and Ontario. Also included are tax credits claimed by reason of taxes paid to foreign countries and tax credits claimed for the drilling of deep test oil wells.

**Cash** (Item 2)—Cash includes cash on hand and in bank deposits after deducting outstanding cheques or bank overdrafts. Specific bank loans are not deducted from cash.

**Government Securities** (Item 3)—This classification is confined to bonds issued or guaranteed by the Government of Canada. Provincial or municipal securities are not included.

**Other Securities** (Item 4)—Other securities comprise all stocks, bonds, mortgages, notes, agreements for sale and all types of negotiable securities other than those issued or guaranteed by the Government of Canada.

**Receivables** (Item 5)—This figure covers accounts and bills receivable after deduction of reserve for bad debts. Loans to officers, shareholders or employees are not included.

**Pertes déduites sur les profits d'année antérieure**—Représente les pertes déclarées dans l'année d'imposition 1958 qui ont été affectées en déduction des bénéfices gagnés dans l'année précédente, cette opération donnant au contribuable droit à une réduction de l'impôt payé sur le profit de 1957. Ce poste se trouve seulement aux tableaux historiques I et IA, en page 153.

**Impôt total déclaré**—Il s'agit du total de l'impôt à payer sur le revenu imposable net. Le montant représente l'impôt net à payer, compte tenu des dégrèvements pour impôts provinciaux et étrangers et autres dégrèvements (voir les explications données plus loin sous ce titre). Comprend l'impôt de sécurité de la vieillesse de 2 p. 100 frappant toutes les corporations imposables sauf les corporations de placement possédées par des non-résidents. Le revenu imposable gagné dans l'année civile 1958 est assujéti à un impôt de 20 p. 100 sur les premiers \$25,000 et 47 p. 100 sur le reste. Si deux ou plusieurs corporations sont "associées" au sens de l'article 39 de la loi, seuls les premiers \$25,000 de revenu gagné par ces corporations collectivement sont imposables au taux de 20 p. 100. Les compagnies de placement au sens de l'article 69 de la loi sont imposables à 20 p. 100 sur la totalité de leur revenu. Les corporations de placement possédées par des non-résidents sont imposables au taux de 15 p. 100. Les compagnies de service d'électricité, de gaz ou de vapeur bénéficient du taux réduit prévu à l'article 85 de la loi sur la partie de leur revenu qui provient de la vente d'énergie électrique, de gaz ou de vapeur.

**Dégrèvements pour impôts provinciaux et étrangers et autres dégrèvements**—Comprend les dégrèvements réclamés à l'égard du revenu gagné dans les provinces de Québec et d'Ontario où les gouvernements provinciaux prélèvent un impôt distinct sur les corporations. Ce dégrèvement est de 9 p. 100 du revenu imposable attribué au Québec et à l'Ontario. Les autres dégrèvements concernent les impôts payés à des pays étrangers et le forage de puits de pétrole d'essai à gisement profond.

**Encaisse** (Poste 2)—Comprend les espèces en caisse et les dépôts en banque, déduction faite des chèques émis et des découverts en banque. Les prêts de banque consentis comme tels ne sont pas déduits de l'encaisse.

**Titres du gouvernement** (Poste 3)—Se limite aux obligations émises ou garanties par le gouvernement du Canada. Ne comprend pas les titres provinciaux ou municipaux.

**Autres titres** (Poste 4)—Comprend les actions, obligations, hypothèques, billets, promesses de vente et tous genres de titres négociables sauf ceux qui sont émis ou garantis par le gouvernement du Canada.

**Effets à recevoir** (Poste 5)—Comprend les comptes et billets à recevoir, déduction faite de la réserve pour mauvaises créances. Ne comprend pas les prêts consentis aux fonctionnaires, actionnaires ou employés.



**Inventories (Item 6)**—This includes office stationery and supplies, as well as merchandise. Merchandise inventories, consisting of raw materials, work in process and finished goods, are included at gross book value prior to any deduction for inventory reserve, the latter being entered as part of surplus.

**Land (Item 7)**—This classification is restricted to land and other natural resources. Mineral and oil resources and timber limits are treated as land, and shown at gross value before depletion.

**Buildings and Equipment (Item 8)**—This category covers all kinds of depreciable property. The figure is entered gross before depreciation.

**Investment in Affiliates (Item 9)**—This includes any investments, whether of long or short term, in affiliated, subsidiary or allied companies.

**Other Assets (Item 10)**—This figure covers any type of asset not shown elsewhere such as prepaid expenses, organization expenses, bond discount, goodwill, leases, cash surrender value of life insurance, loans to officers or shareholders. In the case of mining and oil companies, exploration and development expenses are recorded under this heading.

**Bank Loans (Item 12)**—Included here are all bank loans or credits extended by a banking institution except mortgage loans which are classified as mortgage debt. Cheques outstanding and overdrafts are deducted from the cash account but if the cash account will not cover the liability the remaining portion is entered under bank loans.

**Payables (Item 13)**—This category includes all accounts or bills payable in the normal course of business, except taxes.

**Tax Liabilities (Item 14)**—This figure is composed of all types of taxes payable, whether municipal, provincial or federal taxes.

**Other Liabilities (Item 15)**—This category includes deferred income, deposits on contracts, loans received from officers or shareholders or affiliated companies, and reserves for liabilities such as guarantees, pensions, fire or marine insurance.

**Mortgage Debt (Item 16)**—This item includes all mortgages outstanding except those payable to shareholders or an affiliated company which are classified with "Other Liabilities". Mortgage instalments and interest currently due are included. Chattel mortgages are excluded.

**Other Funded Debt (Item 17)**—This classification includes all bonds, debentures, notes or other contractual obligations having a term greater than one year. Mortgages are excluded.

**Inventaires (Poste 6)**—Comprend la papeterie et les fournitures de bureau tout aussi bien que les marchandises. Les inventaires de marchandises consistent en matières premières, produits en cours de fabrication et produits ouvrés; ils sont inscrits à la valeur brute aux livres sans aucune déduction pour la réserve d'inventaire. Celle-ci est portée au surplus.

**Terrains (Poste 7)**—Se limite aux terrains et autres ressources naturelles. Les ressources minières et pétrolières et les concessions forestières sont comptées comme terrains; on les inscrit à la valeur brute avant l'épuisement.

**Bâtiments et matériel (Poste 8)**—Embrasse tous genres de biens amortissables. C'est le montant brut avant la dépréciation.

**Investissement en filiales (Poste 9)**—Comprend tous capitaux investis à longue ou brève échéance dans les compagnies affiliées, filiales ou apparentées.

**Autre actif (Poste 10)**—Comprend tous genres d'actif non indiqués ailleurs notamment les frais payés d'avance, frais d'organisation, escompte sur obligations, achalandage, baux, valeur de rachat d'assurance-vie, prêts aux fonctionnaires ou actionnaires. Comprend aussi les frais d'exploration et d'aménagement de compagnies minières et pétrolières.

**Emprunts en banque (Poste 12)**—Comprend tous les prêts ou crédits accordés par des institutions bancaires sauf les prêts hypothécaires; ceux-ci sont classés comme dettes hypothécaires. Les chèques émis et les découverts en banque sont déduits du compte de caisse mais si ce dernier ne suffit pas à les contre-balancer, le solde est compté comme emprunt en banque.

**Effets à payer (Poste 13)**—Comprend tous les comptes ou factures à payer dans le cours ordinaire des affaires, à l'exception des taxes.

**Impôts à payer (Poste 14)**—Comprend tous les genres de taxes et impôts à payer, à l'échelon municipal, provincial ou fédéral.

**Autre passif (Poste 15)**—Comprend les revenus différés, dépôts sur marchés, prêts reçus de fonctionnaires ou actionnaires ou de compagnies affiliées et réserves pour passif aux titres de garantie, pension, assurance-incendie ou assurance maritime.

**Dettes hypothécaires (Poste 16)**—Comprend toutes les hypothèques en cours sauf celles qui sont payables à des actionnaires ou à des compagnies affiliées; en tel cas elles relèvent de la rubrique "Autre passif". Comprend aussi les versements sur hypothèques et l'intérêt devenant échu. Ne comprend pas les prêts sur nantissement.

**Autres dettes fondées (Poste 17)**—Comprend tous les billets, obligations ou autres engagements contractuels devant durer plus d'un an à l'exception des hypothèques.



**Depreciation and Depletion Reserves (Item 18)**—This category includes depreciation, depletion or any other reserve set up to reflect the decline in value of a tangible asset except a bad debt reserve, investment reserve or inventory reserve.

**Capital Stock (Item 19)**—All classes of outstanding capital stock are included under this caption.

**Surplus (Item 20)**—Entered in this category are all classes of surplus accounts plus such reserve accounts designated as “general reserve”, “contingency reserve”, “bond redemption reserve”, “investment reserve” and “inventory reserve”. If a surplus account shows a debit balance the entry is made under deficit.

**Deficit (Item 21)**—Operating or capital deficits are entered here. If an operating deficit and a capital surplus exist simultaneously in the same balance sheet, the figures are offset and only a net deficit or net surplus is entered.

**Sales (Item 22)**—In general, this item includes only actual sales or revenue derived from operations. As far as possible, sales are taken gross prior to deducting freight or transportation charges but after deducting discounts allowed, sales tax and sales rebates or refunds.

Capital profits are not added to sales. Interbranch or interdepartmental sales are eliminated wherever possible. In the case of construction companies the gross revenue from contracts less the value of sub-contracts is used. In the case of financial concerns such as stock, bond, grain and real estate brokers or dealers the gross revenue from commissions is used. For loan and finance companies, interest from loans is included here as the primary revenue from their operations.

**Rents Received (Item 23)**—This represents rent received from real estate and does not include rent for the use of moveable property or natural resources.

**Bond Interest Received (Item 24)**—This represents interest received on bonds or debentures held by a corporation.

**Mortgage Interest Received (Item 25)**—This refers to interest received on mortgages held by a corporation.

**Foreign Dividends Received (Item 26)**—This figure represents cash dividends received from non-Canadian corporations. These are generally taxable dividends.

**Canadian Dividends Received (Item 27)**—These are cash dividends received from Canadian corporations and are generally non-taxable.

**Other Revenues (Item 28)**—These are miscellaneous items of revenue not of a primary nature which are not classified in any of the foregoing categories, including bank interest, interest from loans, royalty income from patents and copyrights, and “sideline” income.

**Réserves pour dépréciation et épuisement (Poste 18)**—Comprend les réserves pour dépréciation, épuisement ou toute autre réserve établie pour compenser la moins-value d'un élément d'actif matériel à l'exception d'une réserve pour mauvaises créances, investissements ou inventaires.

**Capital-actions (Poste 19)**—Comprend toutes les catégories de capital-actions en cours.

**Surplus (Poste 20)**—Comprend tous les genres de comptes de surplus plus les comptes de “Réserve générale”, “Réserve de prévoyance”, “Réserve pour rachat d'obligations”, “Réserve pour investissements” et “Réserve d'inventaire”. Si un compte de surplus indique un solde débiteur, on fait l'inscription à la rubrique “Déficit”.

**Déficit (Poste 21)**—On porte ici les déficits d'exploitation ou les déficits de capital. Si un même bilan fait voir en même temps un déficit d'exploitation et un surplus de capital, on procède à une compensation et l'on inscrit le déficit net ou le surplus net seulement.

**Ventes (Poste 22)**—En général, ce poste comprend seulement les ventes réellement faites ou les recettes réellement tirées des opérations. Autant que possible, on a pris le montant brut des ventes non diminué des frais de transport mais diminué des escomptes accordés, taxe de vente et remboursements ou rabais sur les ventes.

Les gains de capital ne sont pas ajoutés aux ventes. Les ventes faites entre succursales ou entre services d'une même compagnie ont été éliminées autant que possible. Dans le cas des compagnies de construction on a retenu les recettes brutes d'entreprises diminuées de la valeur des sous-entreprises. Dans le cas de maisons financières, notamment les agents de change ou négociants en actions, obligations, grains et immeubles, on a retenu les recettes brutes de commissions. Dans le cas des compagnies de prêts et de finance, l'intérêt sur les prêts est compris à titre de principale recette de leurs opérations.

**Loyers reçus (Poste 23)**—Représente le loyer de la location d'immeubles mais non de l'utilisation de biens mobiliers ou de ressources naturelles.

**Intérêts obligataires reçus (Poste 24)**—Représente les intérêts touchés par une corporation sur les obligations qu'elle détient.

**Intérêts hypothécaires reçus (Poste 25)**—Représente les intérêts touchés par une corporation sur les hypothèques qu'elle détient.

**Dividendes étrangers reçus (Poste 26)**—Représente les dividendes en espèces reçus de corporations non canadiennes. De tels dividendes sont généralement imposables.

**Dividendes canadiens reçus (Poste 27)**—Ce sont les dividendes en espèces reçus de corporations canadiennes; en général, ils ne sont pas imposables.

**Autres recettes (Poste 28)**—Comprend différents postes de recettes qui ne sont pas des recettes principales et qui ne sont pas classées dans les catégories précédentes y compris l'intérêt versé par les banques, l'intérêt sur les prêts, les redevances de brevets et droits d'auteur et les revenus d'activité accessoire.



**Cost of Sales (Item 30)**—This represents the cost of goods sold, that is, the laid down cost of inventory items which have been turned over or consumed during the year. Freight or transportation charges, customs duties and demurrage are included and discounts earned on purchases are deducted. Direct labour and factory overhead are also included.

**Rents Paid (Item 31)**—This represents rent paid for the use of land or buildings but not moveable property or natural resources.

**Bond Interest Paid (Item 32)**—This refers to interest paid on a corporation's own bonds or debentures outstanding.

**Mortgage Interest Paid (Item 33)**—This represents interest paid on mortgages outstanding.

**Other Interest Paid (Item 34)**—This includes all items of interest paid except bond or mortgage interest.

**Capital Cost Allowance (Item 35)**—This is the amount of write-off of the cost of fixed assets claimed by the taxpayer as a deduction in determining net taxable income. The figure includes allowances in respect of the capital cost of buildings and equipment and also such items as roads and leasehold improvements but does not include mining development expenses.

**Depletion Charged (Item 36)**—This represents depletion claimed by companies operating mines, oil or gas wells, or timber limits.

**Charitable Donations (Item 37)**—This is the total amount of donations for charitable purposes, as shown in the profit and loss account or in statements of donations filed by the taxpayer.

**Pension Contributions (Item 38)**—This represents the total amount contributed to an employees' pension, superannuation or retirement fund, and includes also pension payments made directly to former employees outside of a pension fund.

**Group Insurance Contributions (Item 39)**—This represents the total amount contributed to an employees' group life insurance plan and to an employees' group medical or hospitalization plan.

**Write-off Mine Development (Item 40)**—This is the write-off or amortization of pre-production or deferred development expenses by mining and oil companies.

**Other Expenses (Item 41)**—All expenses not otherwise provided for are included in this category, for example, advertising, administrative and selling expenses.

**Adjustments (Item 43)**—These represent adjustments made by the taxpayer which must be taken into account after deducting Total Expenses (Item 42) from Total Revenues (Item 29) in order to arrive at the Current Year Profit (Loss) shown in Item 44 in Tables 4, 5, 5A and 6. The most common items here are dividends received from taxable Canadian corporations which are generally non-taxable in the hands of the receiving corporation and thus result in a "minus" adjustment. Expense items which are not allowable for income tax

**Coût des ventes (Poste 30)**—Représente le coût des marchandises vendues, c'est-à-dire le prix à pied d'œuvre des éléments d'inventaire qui ont été écoulés ou consommés dans l'année. Comprend les frais de transport, les droits de douane et de surestarie; les escomptes réalisés sur les achats sont déduits. Comprend aussi la main-d'œuvre directe et les frais généraux de fabrique.

**Loyers payés (Poste 31)**—Représente les loyers payés pour l'utilisation de terrains ou bâtiments mais non pour l'utilisation de biens mobiliers ou de ressources naturelles.

**Intérêts obligataires payés (Poste 32)**—Représente les intérêts qu'une corporation verse sur ses propres obligations en cours.

**Intérêts hypothécaires payés (Poste 33)**—Représente les intérêts payés sur les hypothèques en cours.

**Autres intérêts payés (Poste 34)**—Comprend tous les postes d'intérêts payés à l'exception d'intérêt obligataire ou hypothécaire.

**Allocation du coût en capital (Poste 35)**—C'est le montant de l'amortissement du coût des immobilisations que le contribuable réclame en déduction dans l'établissement du revenu imposable net. Comprend les allocations à l'égard du coût en capital de bâtiments et matériel ainsi que des routes et des améliorations de biens pris à bail mais ne comprend pas l'allocation à l'égard des dépenses d'aménagement de mines.

**Épuisement réclamé (Poste 36)**—Représente l'épuisement réclamé par les compagnies qui exploitent des mines, des puits d'huile ou de gaz ou des concessions forestières.

**Dons de charité (Poste 37)**—C'est le total des dons de charité indiqué à l'état des profits et pertes ou dans la liste des dons fournie par le contribuable.

**Contributions à caisses de pension (Poste 38)**—Représente le total versé à une caisse de pension ou de retraite d'employés ainsi que les pensions versées directement à des anciens employés qui ne participent pas à cette caisse de pension.

**Contributions d'assurance collective (Poste 39)**—Représente le total versé à un plan d'assurance-vie collective d'employés et à un plan de frais médicaux ou hospitaliers d'employés.

**Amortissement de frais d'aménagement minier (Poste 40)**—Représente la défalcation ou l'amortissement des dépenses préalables à la production ou des frais différés d'aménagement qui ont été engagés par les compagnies minières et pétrolières.

**Autres dépenses (Poste 41)**—Comprend toutes les dépenses non prévues ailleurs, par exemple les frais de publicité, d'administration et de vente.

**Redressements (Poste 43)**—Représente les redressements opérés par le contribuable dont on doit tenir compte après avoir déduit le total des dépenses (poste 42) du total des recettes (poste 29) pour trouver le profit (la perte) de l'année courante indiqué au poste 44 des tableaux 4, 5, 5A et 6. Les postes qui se présentent le plus souvent ici sont les dividendes reçus de corporations imposables canadiennes; n'étant généralement pas imposables au stade de la corporation bénéficiaire, ces dividendes donnent lieu à un redressement "en moins".



purposes must be added back to the profit and constitute a "plus" adjustment, for example, charitable donations in excess of the allowable amount. In investment companies both the non-taxable dividends received and the portion of total expenses applicable thereto are reflected in the Adjustment figures, since this type of expense is not allowable for tax purposes and must be added back to income.

**Cash Dividends Charged** (Item 45)—This figure represents the amount of cash dividends charged for the year in the surplus account, without regard to whether a dividend remained unpaid at the end of the year.

**Stock Dividends Charged** (Item 46)—These are stock dividends charged for the year by a corporation as a result of capitalizing a portion of its undistributed income and paying the special tax thereon under Section 105 of the Act.

**Capital Expenditures** (Item 47)—This item represents the capitalized expenditure on depreciable fixed assets during the year. The acquisition of land is not normally included in this figure. In the case of mining and oil development companies, this figure includes the pre-production expenses incurred during the year.

Il faut rajouter au profit les frais non admissibles aux fins de l'impôt sur le revenu, par exemple les dons de charité qui dépassent le montant permis; une telle opération donne lieu à un redressement "en plus". Dans le cas des compagnies de placement, le montant du redressement tient compte à la fois des dividendes non imposables reçus et de la partie y afférente du total des dépenses car ce genre de dépenses, n'étant pas admissible aux fins de l'impôt, doit être rajouté au revenu.

**Dividendes imputés en espèces** (Poste 45)—Représente le montant des dividendes en espèces imputés au compte de surplus pour l'année, peu importe qu'un dividende reste impayé ou non à la fin de l'année.

**Dividendes imputés sous forme d'actions** (Poste 46)—Représente les dividendes sous forme d'actions qu'une corporation a imputés pour l'année après qu'elle a capitalisé une partie de son revenu non distribué et acquitté l'impôt spécial sur ce montant en vertu de l'article 105 de la loi.

**Immobilisations** (Poste 47)—Représente les dépenses capitalisées faites dans l'année au titre d'immobilisations amortissables. Ne comprend pas ordinairement l'acquisition de terrain. Dans le cas de compagnies qui s'adonnent à l'aménagement minier ou pétrolier, ce montant comprend les dépenses préalables à la production qui ont été faites dans l'année.

### *Notes on the Separate Tables*

#### *Remarques sur les différents Tableaux*

**Table 1—General Statement of All Corporations Tabulated**—This summarizes the principal statistical data for the 1958 tax year, distinguishing the fully tabulated companies for which summaries of balance sheets and revenues and expenses are presented in Tables 4, 5 and 6 and the companies which are not fully tabulated and hence omitted from many of the succeeding tables. Companies not fully tabulated are the following:

**BANKS AND INSURANCE COMPANIES**—Difficulties in handling the large balance sheet items and the fact that the information is made public earlier and in greater detail from other sources render it impractical to duplicate the information in this report.

**INCOMPLETE RETURNS**—Returns with financial statements lacking or inadequate.

**INACTIVE COMPANIES**—For the purpose of this report, an inactive company is defined as one reporting a gross revenue, before deducting expenses of any nature of less than \$2,000. An exception is made in the case of mining or oil development companies which are considered to be active if they spend \$2,000

**Tableau 1—État général de toutes les corporations analysées**—Ce tableau récapitule les principales données statistiques pour l'année d'imposition 1958. Il fait la distinction entre les compagnies pleinement analysées pour lesquelles on trouve la récapitulation du bilan, des recettes et des dépenses aux tableaux 4, 5 et 6 et les compagnies non pleinement analysées qui, pour cette raison, ont été omises dans plusieurs des tableaux subséquents. Les compagnies non pleinement analysées sont les suivantes:

**BANQUES ET COMPAGNIES D'ASSURANCE**—Étant donné les difficultés que présentent les postes considérables du bilan et le fait que d'autres publications paraissant plus tôt renferment les mêmes renseignements mais plus en détail, il n'est guère utile de les répéter dans le présent rapport.

**DÉCLARATIONS INCOMPLÈTES**—Déclarations pour lesquelles des états financiers font défaut ou sont insuffisants.

**COMPAGNIES INACTIVES**—Aux fins du présent rapport, une compagnie inactive s'entend de celle qui déclare un revenu brut inférieur à \$2,000 avant déduction de toute dépense quelconque. On fait exception pour les compagnies d'aménagement minier ou pétrolier qui sont comptées comme compagnies en activité si elles

or more on their property. An exception is also made in the case of investment trusts which are considered to be active if the balance sheet shows cash or marketable securities to the value of \$25,000 or more.

**CO-OPERATIVES**—Due to peculiarities of capital structure and lack of uniformity in presentation of accounts, the returns of co-operatives are not fully tabulated. Co-operatives in the first three years of operation are exempt from tax under Section 73 of the Act. These exempt co-operatives are shown separately in the lower portion of this table.

**CROWN CORPORATIONS**—These are crown corporations designated as proprietary corporations under the Financial Administration Act such as the Canadian National Railways and Trans-Canada Airlines.

**PERSONAL CORPORATIONS**—These are not fully tabulated because they are exempt from corporation tax under Section 67 (2) of the Act. The shareholders must concurrently pay individual income tax on the income of the Personal Corporation whether the income is distributed to them or not.

**OTHER EXEMPT COMPANIES**—Included here are charitable organizations, credit unions, clubs or associations organized for social welfare, civic improvement, or recreation, and other non-profit organizations, exempt under Section 62 of the Act.

**Table 2—Distribution of Active Taxable Companies by Industrial Classes**—This table is a distribution showing income and tax data on an industrial basis for all taxable companies with the exception of inactive companies (as defined in the note to Table 1 above), co-operatives and crown corporations.

**Tables 3—3A—Distribution of Active Taxable Profit Companies by Provinces**—Table 3 is a provincial distribution covering the same group of companies as those analyzed under the head of profit companies in Table 2, that is, inactive companies, co-operatives, and crown corporations are excluded. This Table provides the only distribution of Provincial, Foreign and Other Tax Credits. Table 3A is a similar distribution of taxable co-operative companies. The provincial figures are compiled by assigning both the income and the tax of a given company to the province in which the return is filed. Since this method is believed to favour Ontario and Quebec, those seeking a more unbiased assessment of the income earned in a province, are referred to Table 7, which provides this information with regard to taxable income.

**Table 4—Distribution of Fully Tabulated Companies by Industrial Classes**—In this table the companies described in Table 1 as “fully tabulated” are distributed by industrial classes, with condensed balance sheets and revenues and charges shown. The Manu-

dépensent \$2,000 ou plus à l'égard de leur propriété. On fait aussi exception pour les compagnies de portefeuille; elles comptent comme compagnies en activité si le bilan indique \$25,000 ou plus d'espèces ou de titres négociables.

**COOPÉRATIVES**—Étant donné le caractère spécial de la composition du capital des coopératives et le manque d'uniformité dans leur façon de présenter les comptes, leurs déclarations ne sont pas pleinement analysées. En vertu de l'article 73 de la loi les coopératives sont exemptées d'impôt dans les trois premières années d'exploitation. La partie inférieure du tableau donne séparément la statistique de ces coopératives exemptées.

**SOCIÉTÉS DE LA COURONNE**—Il s'agit de sociétés de la Couronne qui sont désignées comme corporations de propriétaires en vertu de la Loi sur l'administration financière, notamment les chemins de fer Nationaux du Canada et les Lignes aériennes Trans-Canada (Air-Canada).

**CORPORATIONS PERSONNELLES**—Celles-ci n'ont pas été pleinement analysées parce qu'elles sont exemptées de l'impôt sur les corporations en vertu de l'article 67(2) de la loi. Les actionnaires doivent, au fur et à mesure, payer l'impôt sur le revenu de particuliers en ce qui concerne le revenu de la corporation personnelle, que ce revenu leur soit distribué ou non.

**AUTRES COMPAGNIES EXEMPTÉES**—Comprend les organisations de charité, caisses populaires, cercles, sociétés ou associations organisées pour fins de bien-être social, améliorations civiques ou récréation et autres organisations sans but lucratif exemptées en vertu de l'article 62 de la loi.

**Tableau 2—Répartition par catégorie industrielle des compagnies imposables en activité**—Ce tableau fait par industrie la répartition des données sur le revenu et l'impôt pour toutes les compagnies imposables sauf les compagnies inactives (selon la définition donnée dans le renvoi du tableau 1 ci-dessus), les coopératives et les sociétés de la Couronne.

**Tableaux 3 et 3A—Répartition par province des compagnies imposables en activité déclarant un profit**—Au tableau 3 on trouve une répartition par province du groupe de compagnies analysées au tableau 2 sous la rubrique “Compagnies déclarant un profit”, c.-à-d. que les compagnies inactives, les coopératives et les sociétés de la Couronne en sont exclues. Ce tableau donne la seule répartition des dégrèvements pour impôts provinciaux et étrangers et autres dégrèvements. Le tableau 3A donne une répartition analogue des coopératives imposables. On obtient les montants par province en attribuant le revenu et l'impôt d'une compagnie donnée à la province où la déclaration a été produite. Comme cette méthode favorise, croit-on, l'Ontario et le Québec, ceux qui cherchent une approximation plus juste du revenu gagné dans une province sont priés de se référer au tableau 7 qui fait une telle répartition du revenu imposable.

**Tableau 4—Répartition par catégorie industrielle des compagnies pleinement analysées**—Ce tableau fait par catégorie d'industrie une répartition des compagnies appelées au tableau 1 “Compagnies pleinement analysées” ainsi qu'une récapitulation des bilans, recettes



facturing Division is divided into the following groups for which sub-totals are shown immediately following the classes grouped, or, in a few instances, the group itself is not further sub-divided and the classification total is also a group total.

- Group 1—Foods and Beverages
- Group 2—Tobacco and Tobacco Products
- Group 3—Rubber Products
- Group 4—Leather Products
- Group 5—Textile Products (except Clothing)
- Group 6—Clothing
- Group 7—Wood Products
- Group 8—Paper Products
- Group 9—Printing and Publishing
- Group 10—Iron and Steel Products
- Group 11—Transportation Equipment
- Group 12—Non-ferrous Metal Products
- Group 13—Electrical Equipment
- Group 14—Non-metallic Mineral Products
- Group 15—Petroleum and Coal Products
- Group 16—Chemical Products
- Group 17—Miscellaneous Manufacturing Industries

Similarly, in the Transportation, Storage and Communication Division, the various classes are grouped into 3 groups—namely, Transportation, Storage and Communication, with sub-totals shown at the end of each group.

**Tables 5—5A—Distribution of Fully Tabulated Companies by Size of Total Assets**—This is a distribution showing condensed balance sheets and revenues and charges for fully tabulated companies, by size of Total Assets classes. Each company is classified on the basis of the Total Assets as shown in Item 11. Table 5 includes all fully tabulated companies, while Table 5A includes only fully tabulated manufacturing companies.

**Table 6—Distribution of Fully Tabulated Profit Companies by Income Classes**—This is a distribution showing condensed balance sheets and revenues and charges for fully tabulated profit companies, by income classes. Each company is classified on the basis of Current Year Profit (Item 44).

**Table 7—Distribution of Taxable Corporate Income by Provinces and Industrial Divisions**—This is a distribution of taxable income reported by corporations in accordance with the Federal-Provincial Tax Sharing Arrangements Act. The taxable income of a corporation is apportioned to each province or other jurisdiction in which the corporation maintained a permanent establishment during the 1958 taxation year. The amount of income deemed to have been earned in each jurisdiction is determined by apportioning the taxable income in the same ratio as the salaries and wages paid to employees in

et dépenses. La division "Fabrication" se subdivise dans les groupes sous-mentionnés pour lesquels on donne des totaux partiels immédiatement après les catégories réunies. Dans quelques cas, le groupe lui-même n'a pas été subdivisé de sorte que le total de la catégorie constitue aussi le total du groupe.

- Groupe 1—Aliments et boissons
- Groupe 2—Tabac et produits du tabac
- Groupe 3—Articles en caoutchouc
- Groupe 4—Articles en cuir
- Groupe 5—Textiles (sauf vêtement)
- Groupe 6—Vêtement
- Groupe 7—Articles en bois
- Groupe 8—Articles en papier
- Groupe 9—Impression et édition
- Groupe 10—Produits du fer et de l'acier
- Groupe 11—Matériel de transport
- Groupe 12—Produits des métaux non ferreux
- Groupe 13—Matériel électrique
- Groupe 14—Produits des minéraux non métalliques
- Groupe 15—Dérivés du pétrole et du charbon
- Groupe 16—Produits chimiques
- Groupe 17—Fabrications diverses

Pareillement dans la division "Transport, emmagasinage et communications" les différentes catégories relèvent de trois groupes soit: Transport, Emmagasiner et Communications; les totaux partiels sont donnés à la fin de chaque groupe.

**Tableaux 5 et 5A—Répartitions des compagnies pleinement analysées selon l'importance de l'actif total**—C'est une récapitulation par catégorie établie suivant l'importance de l'actif total, des bilans, recettes et dépenses des compagnies pleinement analysées. Chaque compagnie est classée d'après son actif total indiqué au poste 11. Le tableau 5 comprend toutes les compagnies pleinement analysées mais le tableau 5A ne comprend que les compagnies manufacturières pleinement analysées.

**Tableau 6—Répartition par catégorie de revenu des compagnies pleinement analysées déclarant un profit**—C'est une récapitulation par catégorie de revenu des bilans, recettes et dépenses des compagnies pleinement analysées qui déclarent un profit. Chaque compagnie est classée d'après son profit de l'année courante (poste 44).

**Tableau 7—Répartition du revenu imposable des corporations par province et par division industrielle**—C'est une répartition du revenu imposable déclaré par les corporations qui est faite en conformité de la Loi sur les arrangements entre le Canada et les provinces relativement au partage d'impôts. Le revenu imposable d'une corporation est attribué proportionnellement à chaque province ou autre territoire dans lequel la corporation a tenu un établissement stable dans l'année d'imposition 1958. On établit le montant de revenu censé avoir été gagné dans chaque territoire en répartissant le revenu imposable suivant la proportion que les salaires et traitements versés aux employés de l'établissement



the permanent establishment and the gross revenue reasonably attributable to that establishment bear to the aggregate of the salaries and wages paid by the corporation and its total gross revenue for the year.

This table is compiled from all corporation income tax returns filed for the taxation year 1958 including the approximately 75% which were not otherwise analyzed.

**Historical Tables 1—1A—Yearly Record of All Taxable Corporations**—These tables present overall annual statistics for taxable corporations for the taxation years 1944 to 1958 inclusive (Table 1) and for the calendar years 1944 to 1957 inclusive (Table 1A). The allocation of income on a calendar year basis is obtained by dividing each corporation's taxation year income into the portions earned in each calendar year, the approximate division being indicated by the month in which the company's fiscal year ends. The income for a given calendar year is the result of combining portions of income earned in two succeeding taxation years. Thus the 1957 calendar year income combines the 1957 portion of income earned in each of the 1957 and 1958 taxation years.

stable et les recettes brutes raisonnablement attribuables à cet établissement représentent par rapport à la totalité des traitements et salaires versés par la corporation et à la totalité de ses recettes brutes de l'année.

Ce tableau a été dressé d'après toutes les déclarations d'impôt sur le revenu de corporations produites pour l'année d'imposition 1958 y compris les quelque 75 p. 100 d'entre elles qui n'ont fait l'objet d'aucune autre analyse.

**Tableaux historiques 1 et 1A—Relevé annuel de toutes les corporations imposables**—Ces tableaux donnent par année la statistique d'ensemble des corporations imposables pour les années d'imposition 1944 à 1958 inclusivement (Tableau 1) et pour les années civiles 1944 à 1957 inclusivement (Tableau 1A). On fait la répartition du revenu par année civile en divisant le revenu de chaque corporation pour l'année d'imposition selon la partie qui en a été gagnée dans chaque année civile; cette division approximative se fonde sur le mois dans lequel se termine l'exercice financier de la compagnie. Le revenu d'une année civile quelconque est le total des parties de revenu gagnées dans deux années d'imposition successives. Ainsi le revenu de l'année civile 1957 est formé de la partie gagnée en 1957 du revenu de chacune des années d'imposition 1957 et 1958.

**TABLE 1—TABLEAU 1**  
 1958 Taxation Year—*Année d'imposition 1958*  
**General Statement of all Corporations Tabulated**  
*État général de toutes les déclarations de corporations analysées*  
 (All money figures in millions of dollars—*En millions de dollars*)

		TOTAL NUMBER OF COM- PANIES — Nombre total de compa- gnies	COMPANIES REPORTING A PROFIT — <i>Compagnies déclarant un profit</i>					COMPANIES REPORTING A LOSS — <i>Compagnies déclarant une perte</i>	
			Number of Com- panies — Nombre de compa- gnies	Current Year Profit — <i>Profit d'année courante</i>	Prior Year Loss de- ducted — <i>Moins pertes d'années écoulées</i>	Net Taxable Income — <i>Revenu impo- sable net</i>	Total Tax Declared — <i>Impôt total déclaré</i>	Number of Com- panies — Nombre de compa- gnies	Current Year Loss — <i>Perte d'année courante</i>
				\$	\$	\$	\$		\$
COMPANIES TAXABLE UNDER THE INCOME TAX ACT	<i>C<sup>ies</sup> imposables en vertu de la loi de l'impôt sur le revenu</i>								
Fully Tabulated.....	<i>Pleinement analysées.....</i>	78,789	55,133	2,850.6	79.4	2,771.1	985.6	23,656	355.5
Not Fully Tabulated:	<i>Non pleinement analysées:</i>								
Banks and Insurance Co's....	<i>Banques et C<sup>ies</sup> d'assurance.....</i>	472	235	182.3	21.1	161.2	61.2	237	11.7
Incomplete Returns.....	<i>Déclarations incomplètes.....</i>	1,509	628	27.3	.5	26.8	9.6	881	19.3
Total Active Taxable Co's. Excluding Co-operatives and Crown Corporations.....	<i>Total, C<sup>ies</sup> imposables en activité Sauf les coopératives et les sociétés de la couronne.....</i>	80,770	55,996	3,060.2	101.1	2,959.1	1,056.4	24,774	386.5
Inactive Companies.....	<i>Compagnies inactives.....</i>	12,635	1,559	1.1	.4	.7	.1	11,076	9.2
Co-operatives.....	<i>Coopératives.....</i>	2,285	1,689	8.0	.5	7.5	1.9	596	2.9
Crown Corporations.....	<i>Sociétés de la couronne.....</i>	14	7	28.9	.0	28.9	12.3	7	47.6
Total Taxable Companies.....	<i>Total, C<sup>ies</sup> imposables.....</i>	95,704	59,251	3,098.2	102.0	2,996.2	1,070.6	36,453	446.2
COMPANIES EXEMPT UNDER THE INCOME TAX ACT	<i>C<sup>ies</sup> exemptées en vertu de la loi de l'impôt sur le revenu</i>								
Not Fully Tabulated:	<i>Non pleinement analysées:</i>								
Personal Corporations.....	<i>Corporations personnelles.....</i>	2,625	2,218	31.8	.0	.0	.0	407	.2
Exempt Co-operatives.....	<i>Coopératives exemptées.....</i>	252	156	2.3	.0	.0	.0	96	.1
Other Exempt Companies.....	<i>Autres C<sup>ies</sup> exemptées.....</i>	3,981	3,152	17.1	.0	.0	.0	829	5.2
Total Exempt Companies.....	<i>Total, C<sup>ies</sup> exemptées.....</i>	6,858	5,526	51.3	.0	.0	.0	1,332	5.5
Grand Total.....	<i>Total global.....</i>	102,562	64,777	3,149.4	102.0	2,996.2	1,070.6	37,785	451.7

TABLE 2—TABLEAU 2

1958 Taxation Year—Année d'imposition 1958

## Distribution of Active Taxable Companies by Industrial Classes

## Répartition par catégorie industrielle des compagnies imposables en activité

(All money figures in millions of dollars—En millions de dollars)

INDUSTRIAL CLASS—Catégorie industrielle		COMPANIES REPORTING A PROFIT — Compagnies déclarant un profit					LOSS COMPANIES — Compagnies à perte	
		Number of Companies — Nombre de compagnies	Current Year Profit — Profit d'année courante	Prior Year Loss Deducted — Moins pertes d'années écoulées	Net Taxable Income — Revenu net imposable	Total Tax Declared — Impôt total déclaré	Number of Companies — Nombre de compagnies	Current Year Loss — Pertes d'année courante
			\$	\$	\$	\$		\$
AGRICULTURE, FORESTRY AND FISHING:	Agriculture, exploitation forestière et pêche:							
Agriculture.....	Agriculture.....	606	6.4	1.3	5.2	1.3	359	2.8
Forestry.....	Exploitation forestière.....	347	5.6	.5	5.1	1.5	446	5.7
Fishing.....	Pêche.....	39	.3	.1	.2	.0	46	.3
Total.....	Total.....	992	12.3	1.9	10.5	2.8	851	8.8
MINING, QUARRYING AND OIL:	Mines, carrières, huile:							
Gold Mining.....	Mines d'or.....	23	9.4	.4	9.0	3.3	62	2.1
Other Metal Mining.....	Mines, autres métaux.....	60	52.0	1.4	50.5	20.7	413	10.8
Coal Mining.....	Mines de charbon.....	28	1.8	.6	1.2	.5	53	.8
Oil and Natural Gas.....	Huile et gaz naturel.....	193	11.2	1.4	9.8	4.2	502	22.8
Non-Metal Mining.....	Mines, minéraux non métalliques.....	33	17.9	.0	17.9	6.9	47	.3
Quarries.....	Carrières.....	128	6.8	.2	6.6	2.2	74	2.6
Mining, Unclassified.....	Mines non classées.....	(g)	.0	.0	.0	.0	46	.0
Mineral and Oil Prospecting.....	Prospection, mine et pétrole.....	22	1.2	.1	1.2	.5	29	.8
Total.....	Total.....	487	100.4	4.1	96.3	38.3	1,226	40.0
MANUFACTURING:	Fabrication:							
Meat Packing.....	Conserverie de viande.....	185	18.7	.3	18.5	7.0	13	6
Dairy Products.....	Produits laitiers.....	208	15.4	.1	15.3	5.6	35	.2
Canned and Cured Fish.....	Poisson conservé et traité.....	71	4.0	1.3	2.7	1.1	27	2.1
Canned Fruits and Vegetables.....	Conserves: fruits et légumes.....	98	10.4	.5	9.9	3.8	55	1.6
Grain Mill Products.....	Produits de minoterie.....	180	21.6	.6	21.0	8.0	32	.1
Bakery Products.....	Produits de boulangerie.....	214	15.2	.1	15.1	5.4	144	.6
Carbonated Beverages.....	Eaux gazeuses.....	258	18.5	.3	18.2	6.5	52	.2
Alcoholic Beverages.....	Boissons alcooliques.....	77	86.2	.1	86.1	34.3	(g)	.0
Confectionery.....	Confiserie.....	77	8.8	.2	8.6	3.2	10	.1
Miscellaneous Foods.....	Aliments divers.....	139	36.9	.2	36.7	14.4	47	.2
Tobacco Products.....	Produits du tabac.....	19	27.6	.0	27.6	10.5	6	3.1
Rubber Products.....	Articles en caoutchouc.....	50	22.7	1.1	21.6	8.3	7	.5
Boots and Shoes.....	Chaussures et souliers.....	158	5.5	.5	5.1	1.5	78	3.6
Other Leather Products.....	Autres articles en cuir.....	178	4.3	.3	4.0	1.1	69	3.0
Cotton Goods.....	Cotonnades.....	40	10.6	.6	10.0	3.7	13	.8
Woollen Goods.....	Lainages.....	42	2.7	.2	2.5	.8	36	1.1
Misc Textile Products.....	Textiles divers.....	266	19.1	1.0	18.1	6.2	160	2.8
Clothing—Men, Woman, Children.....	Vêtement: homme, femme, enfant.....	839	14.9	.5	14.3	3.5	348	3.6
Hosiery, Knit Goods, Girdles.....	Bonneterie, tricot, corsets.....	223	7.9	.5	7.4	2.2	51	1.3
Fur Goods.....	Fourrures.....	193	1.4	.3	1.2	.2	30	.0
Miscellaneous Clothing.....	Vêtements divers.....	179	2.4	.0	2.4	.4	12	.3
Plywood and Planing Mills.....	Contre-placage et rabotage.....	382	12.9	.5	12.3	4.1	180	2.6
Sawmills.....	Scieries.....	461	24.3	1.1	23.2	9.6	301	9.0
Furniture.....	Meubles.....	305	10.5	.5	10.0	3.0	216	3.1
Miscellaneous Wood Products.....	Articles divers en bois.....	199	7.3	.2	7.1	2.2	130	1.0
Paper Boxes and Bags.....	Boîtes et sacs en papier.....	121	21.3	.3	21.0	7.9	26	.6
Pulp and Paper Mills.....	Usines de pâte et papier.....	65	177.2	.1	177.1	70.5	18	11.8



**TABLE 2—(Cont'd.)—1958 TAXATION YEAR**  
**Distribution of Active Taxable Companies by Industrial Classes**  
 (All money figures in millions of dollars)

INDUSTRIAL CLASS— <i>Catégorie industrielle</i>		COMPANIES REPORTING A PROFIT — <i>Compagnies déclarant un profit</i>					LOSS COMPANIES — <i>Compagnies à perte</i>	
		Number of Companies — <i>Nombre de com- pagnies</i>	Current Year Profit — <i>Profit d'année courante</i>	Prior Year Loss Deducted — <i>Moins pertes d'années écoulées</i>	Net Taxable Income — <i>Revenu net impo- sable</i>	Total Tax Declared — <i>Impôt total déclaré</i>	Number of Companies — <i>Nombre de com- pagnies</i>	Current Year Loss — <i>Pertes d'année courante</i>
			\$	\$	\$	\$		\$
Miscellaneous Paper Products.....	<i>Articles divers en papier.....</i>	128	16.5	.1	16.3	6.0	26	.6
Commercial Printing.....	<i>Impression commerciale.....</i>	553	8.2	.1	8.0	2.2	190	.5
Engraving, Stereotyping, etc.....	<i>Gravure, stéréotypie, etc.....</i>	106	9.6	.0	9.5	3.4	61	.3
Publishing and Printing.....	<i>Édition et impression.....</i>	430	36.7	1.0	35.7	13.3	179	3.6
Agricultural Implements.....	<i>Instruments aratoires.....</i>	51	16.2	3.4	12.7	5.2	3	.2
Boilers and Structural Steel.....	<i>Chaudières et acier de charpente.....</i>	99	25.6	.5	25.1	9.8	51	3.1
Hardware and Tools.....	<i>Quincaillerie et outils.....</i>	187	12.6	.6	12.0	4.2	68	.5
House and Office Machinery.....	<i>Machines: ménage et bureau.....</i>	135	29.6	.6	29.0	10.8	77	3.8
Iron Castings.....	<i>Moulages en fonte.....</i>	132	26.6	.5	26.1	9.9	72	1.2
Machine Shop Products.....	<i>Produits d'ateliers d'usinage.....</i>	406	4.8	.4	4.4	1.0	147	1.0
Machine Tools.....	<i>Machines-outils.....</i>	35	1.1	.0	1.1	.3	45	.3
Machinery, n.e.c.....	<i>Machines, n.c.a.....</i>	247	28.4	.8	27.6	10.0	149	5.3
Primary Iron and Steel.....	<i>Fer et acier, formes primaires.....</i>	34	76.3	.1	76.2	29.4	21	1.8
Sheet Metal Products.....	<i>Tôlerie.....</i>	278	26.1	.3	25.8	9.2	104	2.5
Wire and Wire Products.....	<i>Fil métallique et ses produits.....</i>	59	8.5	.1	8.4	3.0	13	.2
Misc. Iron and Steel Products.....	<i>Produits divers: fer et acier.....</i>	127	9.4	.6	8.8	3.1	59	1.7
Aircraft and Parts.....	<i>Avions et pièces.....</i>	40	26.4	.2	26.2	9.9	24	1.0
Auto Repair and Garages.....	<i>Réparation d'auto et garages.....</i>	450	2.8	.0	2.8	.5	172	.4
Motor Vehicles.....	<i>Véhicules automobiles.....</i>	29	52.7	.0	52.7	20.3	(g)	.0
Motor Vehicle Parts.....	<i>Pièces de véhicule automobile.....</i>	103	23.6	.2	23.4	8.5	48	1.7
Ship Building and Repairing.....	<i>Construct. et répar. navires.....</i>	98	11.8	.1	11.8	4.6	53	.2
Misc. Transportation Equipment.....	<i>Matériel divers de transport.....</i>	32	16.5	.3	16.2	6.0	3	2.8
Aluminum Products.....	<i>Articles en aluminium.....</i>	102	4.6	.3	4.3	1.3	47	2.1
Non-Ferrous Metal Products.....	<i>Produits de métaux non ferreux.....</i>	291	21.7	.3	21.4	7.4	112	3.9
Heavy Electrical Machinery.....	<i>Machines électriques lourdes.....</i>	61	5.4	.2	5.2	1.8	25	1.4
Household Electrical Appliances.....	<i>Appareils électriques ménagers.....</i>	137	19.8	2.9	17.0	6.3	45	1.5
Miscellaneous Electrical Products.....	<i>Articles électriques divers.....</i>	125	46.6	.3	46.4	17.7	41	2.6
Abrasive, Asbestos, Cement, etc.....	<i>Abrasif, amiante, ciment, etc.....</i>	123	27.0	.2	26.7	10.2	30	2.5
Glass and Glass Products.....	<i>Verre et articles en verre.....</i>	66	16.5	.1	16.4	6.2	9	.3
Misc. Non-Metallic Mineral Prod.....	<i>Prod. divers non métalliques.....</i>	296	23.3	.6	22.7	8.4	100	2.5
Petroleum Refining and Products.....	<i>Raffinage et dérivés du pétrole.....</i>	25	54.6	.5	54.1	22.7	23	13.9
Petroleum and Coal Products.....	<i>Dérivés du pétrole et du charbon.....</i>	17	8.9	.0	8.9	3.5	7	.0
Pharmaceutical Preparations.....	<i>Préparations pharmaceutiques.....</i>	145	20.8	.0	20.8	7.5	69	1.3
Paints and Varnishes.....	<i>Peintures et vernis.....</i>	77	7.0	.2	6.8	2.5	35	.8
Soaps and Toilet Preparations.....	<i>Savons et produits de toilette.....</i>	117	17.0	.0	16.9	6.0	41	.4
Fertilizers and Industrial Chemicals.....	<i>Engrais, prod. chimiques industr.....</i>	60	12.1	.3	11.8	4.4	5	6.8
Miscellaneous Chemical Products.....	<i>Produits chimiques divers.....</i>	237	46.4	1.9	44.5	16.6	105	2.3
Misc. Manufacturing Industries.....	<i>Fabrications diverses.....</i>	733	29.5	.5	29.0	9.4	215	3.1
<b>Total.....</b>	<b>Total.....</b>	<b>11,598</b>	<b>1,439.4</b>	<b>29.8</b>	<b>1,409.6</b>	<b>528.2</b>	<b>4,570</b>	<b>132.0</b>
<b>CONSTRUCTION:</b>								
Contractors—Bldg. and Structures..	<i>Entrepreneurs: édifices et charpentes..</i>	3,270	108.3	6.8	101.5	31.6	1,112	14.3
Contractors—Roads and Bridges...	<i>Entrepreneurs: routes et ponts.....</i>	405	24.2	.3	23.9	8.5	143	3.4
Other General Contractors.....	<i>Autres entrepreneurs généraux.....</i>	145	24.4	3.7	20.8	8.0	80	3.1
Electrical Contractors.....	<i>Entrepreneurs: électricité.....</i>	545	7.3	.5	6.7	1.8	162	2.2
Plumbing and Heating Contractors.....	<i>Entrepreneurs: plomberie, chauffage..</i>	936	12.0	.3	11.7	2.6	326	3.6
Other Special Trade Contractors....	<i>Autres entrepreneurs spécialisés.....</i>	1,201	18.1	1.2	16.9	4.2	492	2.0
<b>Total.....</b>	<b>Total.....</b>	<b>6,502</b>	<b>194.3</b>	<b>12.9</b>	<b>181.4</b>	<b>56.7</b>	<b>2,315</b>	<b>28.6</b>

**TABLEAU 2—(suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies imposables en activité**  
 (En millions de dollars)

INDUSTRIAL CLASS—Catégorie industrielle		COMPANIES REPORTING A PROFIT Compagnies déclarant un profit					LOSS COMPANIES Compagnies à perte	
		Number of Companies — Nombre de compagnies	Current Year Profit — Profit d'année courante	Prior Year Loss Deducted — Moins pertes d'années écoulées	Net Taxable Income — Revenu net imposable	Total Tax Declared — Impôt total déclaré	Number of Companies — Nombre de compagnies	Current Year Loss — Pertes d'année courante
			\$	\$	\$	\$		\$
<b>TRANSPORTATION, STORAGE AND COMMUNICATION:</b>	<b>Transport, emmagasinage et communications:</b>							
Railways.....	Chemins de fer.....	33	43.5	.0	43.5	18.3	36	4.9
Urban Transportation.....	Transport urbain.....	290	4.2	.5	3.7	1.2	305	1.5
Truck Transportation.....	Camionnage.....	1,051	17.2	1.0	16.2	4.5	469	4.6
Water Transportation.....	Transport par eau.....	192	17.2	1.2	16.0	6.1	140	8.9
Air, Bus and Other Transport.....	Transp.: air, autobus, autres.....	142	29.8	1.4	28.4	11.9	231	11.2
Services Incidental to Transport.....	Services connexes au transport.....	249	7.4	.0	7.4	2.5	124	8.2
Grain Elevators.....	Élévateurs à grain.....	38	9.0	.0	9.0	3.8	4	1.0
Storage and Warehouse.....	Emmagasinage et entreposage.....	115	3.0	.1	2.9	1.0	76	.4
Radio and Television.....	Radio et télévision.....	149	8.3	.3	8.0	2.9	56	.8
Telephones.....	Téléphone.....	103	72.9	.0	72.9	28.5	35	.4
<b>Total.....</b>	<b>Total.....</b>	<b>2,362</b>	<b>212.5</b>	<b>4.7</b>	<b>207.8</b>	<b>80.8</b>	<b>1,476</b>	<b>41.9</b>
<b>PUBLIC UTILITIES:</b>	<b>Services d'utilité publique:</b>							
Electric Light and Power.....	Éclairage et énergie électriques.....	84	54.0	.3	53.7	21.1	28	2.8
Gas Manufacture and Distrib.....	Fabric. et distrib. du gaz.....	78	10.3	.1	10.2	3.9	48	5.7
Other Public Utilities.....	Autres serv. d'utilité publ.....	61	.6	.0	.6	.2	28	.1
<b>Total.....</b>	<b>Total.....</b>	<b>223</b>	<b>64.9</b>	<b>.4</b>	<b>64.5</b>	<b>25.1</b>	<b>104</b>	<b>8.5</b>
<b>WHOLESALE TRADE:</b>	<b>Commerce de gros:</b>							
Food Products.....	Produits alimentaires.....	1,025	28.8	.8	28.0	9.4	247	5.1
Clothing and Dry Goods.....	Vêtements, textiles, etc.....	505	7.2	1.0	6.2	1.4	113	.7
Drugs and Toilet Preparations.....	Remèdes, prod. de toilette.....	186	6.5	.0	6.5	2.2	52	.4
Electrical and Farm Machinery.....	Machines électr. et aratoires.....	408	17.6	.1	17.5	5.9	144	2.2
Farm Products, n.e.c.....	Produits agricoles, n.c.a.....	178	5.9	.1	5.8	1.9	98	2.1
Fuel, Gasoline Petroleum.....	Combustible, essence et pétrole.....	268	17.5	.2	17.3	6.4	51	4.0
Hardware, Plumbing & Heating.....	Quincaillerie, plomberie, chauffage.....	563	18.2	.5	17.7	5.8	132	1.0
Lumber and Building Materials.....	Bois, matériaux de construction.....	939	27.3	.5	26.9	8.1	337	3.4
Machinery, Equipment & Supplies.....	Machine, matériel, fournitures.....	1,011	39.9	.7	39.2	13.6	412	5.5
Motor Vehicles and Accessories.....	Véhicules automobiles et accessoires.....	489	26.2	1.0	25.2	8.9	95	.7
Tobacco and Confectionery.....	Tabac et confiserie.....	196	5.0	.0	4.9	1.5	90	.5
Other Wholesale Trade.....	Autres commerces de gros.....	3,254	63.2	1.9	61.3	17.3	1,297	10.9
<b>Total.....</b>	<b>Total.....</b>	<b>9,022</b>	<b>263.2</b>	<b>6.7</b>	<b>256.4</b>	<b>82.4</b>	<b>3,068</b>	<b>36.3</b>
<b>RETAIL TRADE:</b>	<b>Commerce de détail:</b>							
Dairy Products.....	Produits laitiers.....	345	8.3	.2	8.1	2.5	23	.1
Other Food Products.....	Autres produits alimentaires.....	580	44.4	.3	44.1	17.0	327	2.5
Department and Variety Stores.....	Magasins à rayons et bazars.....	233	68.7	3.2	65.4	27.2	116	.9
Other General Merchandise Stores.....	Autres magasins généraux.....	310	1.9	.2	1.7	.4	217	.8
Automobile Accessories, Tires, Gas.....	Access. d'auto, pneu, essence.....	615	9.1	.3	8.8	2.4	342	1.3
Motor Vehicles.....	Véhicules automobiles.....	1,709	35.0	1.8	33.2	9.3	944	13.4
Footwear.....	Chaussure.....	208	3.6	.1	3.5	1.0	82	.2
Clothing and Dry Goods.....	Vêtements, textiles, etc.....	1,257	12.6	.4	12.2	3.0	620	3.5
Hardware.....	Quincaillerie.....	566	4.7	.2	4.6	1.1	211	.5
Lumber and Building Materials.....	Bois, matériaux de construction.....	544	17.2	.3	17.0	5.9	183	1.8
Furniture and House Furnishings.....	Meuble, garnitures de maison.....	979	13.1	.3	12.8	3.3	438	2.7

TABLE 2—(Concluded)—TABLEAU 2—(fin)

1958 Taxation Year—Année d'imposition 1958

**Distribution of Active Taxable Companies by Industrial Classes**  
**Répartition par catégorie industrielle des compagnies imposables en activité**

(All money figures in millions of dollars—En millions de dollars)

INDUSTRIAL CLASS—Catégorie industrielle		COMPANIES REPORTING A PROFIT — Compagnies déclarant un profit					LOSS COMPANIES — Compagnies à perte	
		Number of Companies — Nombre de compagnies	Current Year Profit — Profit d'année courante	Prior Year Loss Deducted — Moins pertes d'années écoulées	Net Taxable Income — Revenu net imposable	Total Tax Declared — Impôt total déclaré	Number of Companies — Nombre de compagnies	Current Year Loss — Pertes d'année courante
			\$	\$	\$	\$		\$
Drugs and Drug Sundries.....	Remèdes, prod. pharmac. divers.....	681	6.9	.3	6.7	1.4	52	.1
Fuel and Ice.....	Combustible et glace.....	310	4.9	.0	4.9	1.3	90	.2
Jewellery.....	Bijouterie.....	287	4.0	.0	4.0	1.4	62	.2
Other Retail Trade.....	Autres commerces de détail.....	1,160	14.7	.5	14.2	4.1	559	3.2
<b>Total.....</b>	<b>Total.....</b>	<b>9,784</b>	<b>249.0</b>	<b>7.9</b>	<b>241.1</b>	<b>81.4</b>	<b>4,266</b>	<b>31.6</b>
<b>FINANCE, INSURANCE AND REAL ESTATE:</b>	<b>Finance, assurance et immeuble:</b>							
Banks and Insurance Carriers.....	Banques et assureurs.....	235	182.3	21.1	161.2	61.2	227	11.7
Trust and Mortgage Cos.....	C <sup>i</sup> es: fiducie, hypothèque.....	519	24.8	.2	24.7	9.0	147	.7
Investment and Holding Cos.....	C <sup>i</sup> es: portefeuille, gestion.....	1,244	30.3	1.1	29.2	7.5	637	6.1
Non-Res. Owned Investment Cos...	C <sup>i</sup> es: placement, non-résidents.....	225	14.4	.0	14.4	2.2	5	.0
Stock, Bond and Commodity Dealers	Courtiers: valeurs, denrées.....	344	21.9	.6	21.3	7.4	214	5.6
Loan Companies and Other Finance.	C <sup>i</sup> es: prêts, autres financières.....	597	77.8	.7	77.2	30.1	111	2.3
Insurance Agents.....	Agents d'assurance.....	1,108	12.7	.2	12.5	3.1	234	.5
Real Estate Except Rental.....	Immeuble sauf location.....	1,891	27.7	2.1	25.6	5.7	764	8.6
Real Estate Rental Operations.....	Location d'immeubles.....	3,590	47.0	3.1	44.0	11.4	1,558	8.6
<b>Total.....</b>	<b>Total.....</b>	<b>9,753</b>	<b>439.0</b>	<b>29.1</b>	<b>409.9</b>	<b>137.5</b>	<b>3,897</b>	<b>44.1</b>
<b>SERVICE:</b>	<b>Services:</b>							
Community or Public Service.....	Services: collectifs, publics.....	241	2.2	.0	2.1	.4	117	.5
Theatres and Theatrical Services...	Théâtres et services de théâtre.....	360	8.4	.3	8.1	2.6	160	.6
Other Recreation Services.....	Autres services récréatifs.....	356	5.8	.4	5.4	1.7	247	.7
Advertising.....	Publicité.....	221	5.4	.4	5.0	1.5	88	.8
Engineering and Scientific Services..	Services: génie, scientifiques.....	353	8.8	.3	8.5	2.7	121	1.0
Other Business Services.....	Autres services commerciaux.....	1,119	18.6	.6	18.0	5.2	578	3.4
Hotels and Lodging Houses.....	Hôtels et maisons garnis.....	1,021	16.9	.8	16.1	4.8	643	3.2
Laundries, Dyeing, Cleaning.....	Buanderie, teinture, nettoyage.....	329	3.8	.2	3.6	.9	283	1.2
Restaurants, Cafes and Taverns....	Restaurants, cafés, tavernes.....	755	6.8	.4	6.3	1.5	565	3.0
Undertaking.....	Entreprises de funérailles.....	201	3.1	.0	3.1	.7	41	.1
Other Personal Services.....	Autres services personnels.....	317	5.5	.2	5.3	1.4	158	.4
<b>Total.....</b>	<b>Total.....</b>	<b>5,273</b>	<b>85.2</b>	<b>3.7</b>	<b>81.5</b>	<b>23.3</b>	<b>3,001</b>	<b>14.8</b>
<b>TOTAL—ALL COMPANIES.....</b>	<b>Total—Toutes les compagnies.....</b>	<b>55,996</b>	<b>3,060.2</b>	<b>101.1</b>	<b>2,959.1</b>	<b>1,056.4</b>	<b>24,774</b>	<b>386.5</b>



TABLE 3—TABLEAU 3

1958 Taxation Year—*Année d'imposition 1958*

## Distribution of Active Taxable Profit Companies by Provinces

*Répartition par province des compagnies à profit en activité*(All money figures in millions of dollars—*En millions de dollars*)

		Number of Companies — <i>Nombre de compagnies</i>	Current Year Profit — <i>Profit de l'année courante</i>	Total Tax Declared — <i>Impôt total déclaré</i>	Provincial, Foreign and Other Tax Credits — <i>Dégrèvement: impôts prov., étrangers; autres</i>
		(1)	(2)	(3)	(4)
			\$	\$	\$
Newfoundland.....	<i>Terre-Neuve.....</i>	540	21.2	8.2	.0
Prince Edward Island.....	<i>Île du Prince-Édouard.....</i>	146	3.3	1.0	.0
Nova Scotia.....	<i>Nouvelle-Écosse.....</i>	1,660	38.3	13.7	.2
New Brunswick.....	<i>Nouveau-Brunswick.....</i>	1,123	31.5	11.9	.2
Quebec.....	<i>Québec.....</i>	13,602	968.4	333.3	77.4
Ontario.....	<i>Ontario.....</i>	20,378	1,470.3	493.2	112.8
Manitoba.....	<i>Manitoba.....</i>	2,854	117.1	45.7	1.7
Saskatchewan.....	<i>Saskatchewan.....</i>	1,656	32.4	11.1	.0
Alberta.....	<i>Alberta.....</i>	5,271	153.5	54.7	1.1
British Columbia.....	<i>Colombie-Britannique.....</i>	8,766	224.3	83.6	.8
Canada.....	<i>Canada.....</i>	55,996	3,060.2	1,056.4	194.3

TABLE 3A—TABLEAU 3A

1958 Taxation Year—*Année d'imposition 1958*

## Distribution of Taxable Co-Operative Profit Companies by Provinces

*Répartition par province des coopératives imposables à profit*(All money figures in millions of dollars—*En millions de dollars*)

		(1)	(2)	(3)	(4)
Newfoundland.....	<i>Terre-Neuve.....</i>	21	.0	.0	.0
Prince Edward Island.....	<i>Île du Prince-Édouard.....</i>	41	.2	.0	.0
Nova Scotia.....	<i>Nouvelle-Écosse.....</i>	53	.1	.0	.0
New Brunswick.....	<i>Nouveau-Brunswick.....</i>	54	.2	.0	.0
Quebec.....	<i>Québec.....</i>	481	2.1	.3	.1
Ontario.....	<i>Ontario.....</i>	169	1.2	.2	.1
Manitoba.....	<i>Manitoba.....</i>	342	1.3	.3	.0
Saskatchewan.....	<i>Saskatchewan.....</i>	375	2.0	.7	.0
Alberta.....	<i>Alberta.....</i>	78	.6	.2	.0
British Columbia.....	<i>Colombie-Britannique.....</i>	75	.3	.1	.0
Canada.....	<i>Canada.....</i>	1,689	8.0	1.9	.3

**TABLE 4—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in millions of dollars)

	<b>Industrial Divisions:</b>		<b>AGRICULTURE</b>		<b>FORESTRY</b>		<b>FISHING</b>	
	<i>Agriculture</i>	<i>Divisions industrielles:</i> <i>Agriculture</i> <i>Forestry</i> <i>Fishing</i> <i>Mining, Quarrying and Oil Wells</i>	<i>Exploitation forestière</i> <i>Pêche</i> <i>Mines, carrières et puits d'huile</i>	<i>—</i> <i>AGRICULTURE</i>	<i>—</i> <i>EXPLOITATION FORESTIÈRE</i>	<i>—</i> <i>PÊCHE</i>		
1	No. Profit Co's./Loss Co's.....	<i>N<sup>bre</sup> de C<sup>ies</sup> à profit/C<sup>ies</sup> à perte..</i>	596	339	336	425	39	43
	<b>Assets—</b>	<b>Actif—</b>	<b>Profit</b>	<b>Loss-Perte</b>	<b>Profit</b>	<b>Loss-Perte</b>	<b>Profit</b>	<b>Loss-Perte</b>
2	Cash.....	<i>Encaisse.....</i>	\$ 4.0	\$ .8	\$ 7.9	\$ 3.6	\$ .3	\$ .1
3	Government Securities.....	<i>Titres du gouvernement.....</i>	1.2	.0	.8	.3	.0	.0
4	Other Securities.....	<i>Autres titres.....</i>	7.6	14.3	11.7	1.5	.1	.0
5	Receivables.....	<i>Effets à recevoir.....</i>	10.6	2.0	10.7	5.2	.2	.3
6	Inventories.....	<i>Inventaires.....</i>	13.3	8.6	25.1	10.9	.2	.3
7	Land.....	<i>Terrains.....</i>	20.3	9.4	23.2	15.4	.0	.3
8	Buildings and Equipment.....	<i>Bâtiments et matériel.....</i>	43.4	30.2	47.6	54.2	3.0	3.3
9	Investment in Affiliates.....	<i>Investissement en filiales.....</i>	3.2	3.8	23.5	2.0	.5	.1
10	Other Assets.....	<i>Autre actif.....</i>	3.1	2.2	4.9	4.2	.1	.1
11	Total Assets (or Liabilities)...	<i>Actif (ou passif) total.....</i>	106.7	71.4	155.3	97.4	4.5	4.7
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	<i>Emprunts en banque.....</i>	5.1	5.5	5.2	5.9	.2	.4
13	Payables.....	<i>Effets à payer.....</i>	6.5	3.5	10.9	12.3	.3	.7
14	Tax Liabilities.....	<i>Impôts à payer.....</i>	1.0	.1	1.7	.1	.0	.0
15	Other Liabilities.....	<i>Autre passif.....</i>	19.2	28.0	49.1	26.8	.9	1.2
16	Mortgage Debt.....	<i>Dettes hypothécaires.....</i>	2.8	4.5	2.1	1.1	.1	.1
17	Other Funded Debt.....	<i>Autre dette fondée.....</i>	7.1	2.9	3.2	9.1	.0	.1
18	Deprec. & Deplet. Reserve.....	<i>Réserve, dépréc<sup>n</sup> &amp; épuis<sup>t</sup>.....</i>	16.9	4.3	33.9	31.7	1.4	1.4
19	Capital Stock.....	<i>Capital-actions.....</i>	26.6	30.2	13.9	9.0	.7	.8
20	Surplus.....	<i>Surplus.....</i>	23.2	5.5	36.6	8.5	.9	.4
21	Less Deficit.....	<i>Moins déficit.....</i>	1.8	13.0	1.2	7.0	.0	.4
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	<i>Ventes.....</i>	73.7	17.0	118.7	60.8	4.4	3.3
23	Rents Received.....	<i>Loyers reçus.....</i>	.3	.1	.1	.1	.0	.0
24	Bond Interest Received.....	<i>Intérêts obligataires reçus.....</i>	.1	.0	.0	.0	.0	.0
25	Mortgage Interest Received.....	<i>Intérêts hypothécaires reçus.....</i>	.1	.0	.0	.0	.0	.0
26	Foreign Dividends Received.....	<i>Dividendes étrangers reçus.....</i>	.0	.0	.0	.0	.0	.0
27	Canadian Dividends Rec'd.....	<i>Dividendes canadiens reçus.....</i>	.1	.5	.1	.0	.0	.0
28	Other Revenues.....	<i>Autres recettes.....</i>	.8	.6	2.3	1.6	.1	.0
29	Total Revenues.....	<i>Total des recettes.....</i>	75.0	18.3	121.2	62.5	4.4	3.3
	<b>Expenses—</b>	<b>Dépenses—</b>						
30	Cost of Sales.....	<i>Coût des ventes.....</i>	34.4	10.2	74.5	38.5	1.8	1.5
31	Rents Paid.....	<i>Loyers payés.....</i>	.4	.1	.2	.1	.0	.0
32	Bond Interest Paid.....	<i>Intérêts obligataires payés.....</i>	.2	.1	.1	.2	.0	.0
33	Mortgage Interest Paid.....	<i>Intérêts hypothécaires payés.....</i>	.1	.2	.0	.0	.0	.0
34	Other Interest Paid.....	<i>Autres intérêts payés.....</i>	.6	.6	.5	.9	.0	.1
35	Capital Cost Allowance.....	<i>Allocation, coût en capital.....</i>	3.1	.6	5.4	4.8	.2	.3
36	Depletion Charged.....	<i>Épuisement imputé.....</i>	.1	.0	.4	.4	.0	.0
37	Charitable Donations.....	<i>Dons de charité.....</i>	.0	.1	.1	.0	.0	.0
38	Pension Contributions.....	<i>Contrib., caisses de pension.....</i>	.0	.0	.1	.0	.0	.0
39	Group Insurance Contrib.....	<i>Contrib., assurance collective.....</i>	.8	1.2	.1	.4	.0	.0
40	Write-off Mine Development.....	<i>Amortissem<sup>t</sup>, aménagement minier.....</i>	.0	.0	.0	.0	.0	.0
41	Other Expenses.....	<i>Autres dépenses.....</i>	28.9	7.5	33.9	22.6	2.1	1.7
42	Total Expenses.....	<i>Total des dépenses.....</i>	68.6	20.5	115.3	68.0	4.1	3.6
43	Adjustments.....	<i>Redressements.....</i>	.0	.5	.4	.1	.0	.0
44	Current Year Profit (Loss).....	<i>Profit (perte) d'année courante.....</i>	6.4	2.7	5.5	5.5	.3	.3
45	Cash Dividends Charged.....	<i>Dividendes imputés en espèces.....</i>	.4	.0	.2	.1	.0	.0
46	Stock Dividends Charged.....	<i>Dividendes imputés en actions.....</i>	.2	.4	.0	.0	.0	.0
47	Capital Expenditures.....	<i>Immobilisations.....</i>	7.3	4.2	6.7	5.5	.3	.2

**TABLEAU 4—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
 (En millions de dollars)

Gold Mining — Mines d'or		Other Metal Mining — Mines, autres métaux		Coal Mining — Mines de charbon		Oil and Natural Gas — Huile et gaz naturel		Non-Metal Mining — Mines, minéraux non-métalliques		Quarries — Carrières		
23	61	59	363	28	43	191	444	33	34	128	74	1
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$ 22.8	\$ 8.6	\$ 69.1	\$ 41.8	\$ 1.9	\$ 1.7	\$ 7.7	\$ 34.8	\$ 8.5	\$ 5.7	\$ 2.6	\$ .6	2
9.4	2.5	42.6	37.5	.4	2.4	3.4	18.8	5.5	1.7	.5	.0	3
60.5	24.0	79.6	100.5	4.8	1.0	28.5	99.4	17.2	7.9	2.7	1.0	4
9.4	4.3	31.2	70.9	11.1	2.7	19.9	60.0	11.1	3.3	7.4	1.9	5
11.4	5.2	139.8	90.4	21.7	1.5	4.7	30.1	16.4	9.7	3.5	.9	6
47.9	47.6	127.5	176.5	33.3	4.3	86.5	554.0	12.6	15.5	8.1	2.6	7
99.5	62.4	731.3	746.9	78.8	31.4	108.7	343.7	119.4	100.1	45.5	16.5	8
21.1	60.4	265.2	225.3	5.4	.7	19.7	165.8	36.8	16.3	3.5	.5	9
8.7	20.3	48.1	438.2	3.5	.9	30.1	502.2	4.4	41.6	2.0	1.4	10
290.8	235.4	1,534.5	1,928.1	160.8	46.6	309.1	1,808.9	232.0	201.8	75.8	25.4	11
.0	.7	22.6	57.8	17.1	.9	2.1	86.9	2.5	12.3	3.7	2.4	12
8.1	3.6	45.8	66.8	6.7	2.0	14.5	68.8	7.8	4.2	5.5	4.3	13
3.4	.2	16.8	10.2	1.0	.0	2.8	1.8	6.5	.7	1.9	.0	14
1.9	3.8	80.9	188.5	14.0	1.2	29.4	234.2	14.8	35.3	5.2	7.9	15
.0	.1	.3	3.6	.0	.0	1.1	2.4	2.2	.2	1.7	.6	16
.0	6.4	36.0	486.4	4.6	6.7	25.6	256.5	.7	11.6	3.6	1.1	17
89.1	55.4	462.0	233.7	61.3	25.6	69.8	218.7	80.2	31.6	28.7	6.1	18
75.2	129.5	198.7	609.2	35.7	6.9	121.4	980.1	26.2	71.7	6.5	2.7	19
113.9	46.7	671.6	326.7	20.8	6.4	59.8	224.8	91.2	37.7	19.4	1.9	20
.8	11.0	.3	54.8	.3	3.1	17.4	265.4	.0	3.7	.3	1.6	21
94.9	40.9	498.6	484.4	56.5	12.9	103.9	312.6	108.9	42.1	56.0	15.6	22
.1	.0	.8	.3	.2	.0	.1	.3	.3	.0	.1	.0	23
.8	.2	2.3	4.3	.1	.1	.2	.5	.3	.1	.0	.0	24
.0	.0	.0	.1	.0	.0	.0	.0	.0	.0	.0	.1	25
.5	.0	.1	.0	.0	.0	.0	.0	.0	.0	.0	.0	26
3.5	1.4	7.0	2.2	.3	.0	1.2	4.6	.1	.0	.3	.0	27
.9	.8	11.3	5.9	.9	.6	1.7	7.4	1.4	.5	.8	1.1	28
100.7	43.4	520.1	497.2	57.9	13.7	107.2	325.4	110.9	42.7	57.1	16.8	29
.0	1.1	254.6	12.6	32.9	7.1	5.5	46.1	55.7	19.6	26.9	10.6	30
.1	.1	.4	.3	.1	.0	.8	3.6	.3	.1	.1	.0	31
.0	.3	1.7	21.3	.1	.2	.7	4.8	.0	.4	.1	.0	32
.0	.0	.0	.1	.0	.0	.0	.1	.1	.0	.1	.0	33
.0	.2	1.2	8.1	1.0	.1	.6	8.2	.1	1.0	.5	.6	34
5.1	1.6	46.1	50.2	2.8	.8	10.4	27.4	7.7	4.7	5.1	1.8	35
11.2	4.1	20.4	4.6	1.0	.1	1.6	8.7	7.9	.0	.6	.2	36
.1	.0	1.6	.3	.0	.0	.0	.0	.2	.1	.0	.0	37
.2	.0	10.3	.1	.5	.1	.4	.7	1.0	.2	.1	.0	38
.3	.0	.7	.1	.0	.0	.1	.5	.4	.0	.0	.0	39
.3	.9	4.0	29.0	.2	.0	10.1	55.8	3.5	2.7	.0	.0	40
70.5	37.2	112.4	335.5	17.5	5.3	67.0	228.9	14.1	24.0	16.6	6.0	41
87.9	45.4	453.5	462.2	56.0	13.7	97.3	384.7	91.1	52.8	50.1	19.4	42
3.3	.1	14.7	45.8	.1	.7	1.3	37.6	1.9	9.9	.2	.0	43
9.4	2.1	51.9	10.8	1.8	.8	11.2	21.6	17.9	.2	6.8	2.6	44
16.5	1.4	79.1	12.6	1.6	.1	1.8	2.3	19.5	3.2	1.1	.1	45
.4	.0	.1	.0	.0	.0	.0	.0	.0	.0	.0	.0	46
3.2	2.8	59.8	131.5	4.2	1.2	23.3	147.1	5.4	29.7	7.3	7.3	47



**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in millions of dollars)

	<b>Industrial Divisions:</b>		<b>Divisions industrielles:</b>		<b>Mining Unclassified — Mines, non classées</b>		<b>Mineral and Oil Prospecting — Prospection minière et pétrolière</b>		<b>MINING, QUARRYING AND OIL WELLS — MINES, CARRIÈRES ET PUITES D'HUILE</b>	
	Mining, Quarrying and Oil Wells,—(Concluded)	Manufacturing	Mines, carrières et puits d'huile—(Fin)	Fabrication						
1	No. Profit Co's./Loss Co's.....		N <sup>bre</sup> de C <sup>ies</sup> à profit/C <sup>ies</sup> à perte....		(g)	34	21	17	483	1,070
	<b>Assets—</b>		<b>Actif—</b>		<b>Profit</b>	<b>Loss-Perte</b>	<b>Profit</b>	<b>Loss-Perte</b>	<b>Profit</b>	<b>Loss-Perte</b>
2	Cash.....		Encaisse.....		\$ .0	\$ .6	\$ 1.1	\$ .3	\$ 113.7	\$ 94.1
3	Government Securities.....		Titres du gouvernement.....		.0	.0	.2	2.4	62.0	65.3
4	Other Securities.....		Autres titres.....		.0	1.1	.6	1.1	193.9	236.1
5	Receivables.....		Effets à recevoir.....		.0	2.6	2.6	.5	92.7	146.4
6	Inventories.....		Inventaires.....		.0	.0	.2	.3	197.9	138.1
7	Land.....		Terrains.....		.0	1.8	.0	.1	315.9	802.4
8	Buildings and Equipment.....		Bâtiments et matériel.....		.0	.1	5.8	1.8	1,189.0	1,303.0
9	Investment in Affiliates.....		Investissement en filiales.....		.0	12.1	.3	3.2	352.2	484.4
10	Other Assets.....		Autre actif.....		.0	4.1	.1	5.8	96.9	1,014.5
11	Total Assets (or Liabilities)...		Actif (ou passif) total.....		.0	22.5	11.1	15.5	2,614.2	4,284.2
	<b>Liabilities—</b>		<b>Passif—</b>							
12	Bank Loans.....		Emprunts en banque.....		.0	.0	.4	.0	48.5	161.2
13	Payables.....		Effets à payer.....		.0	1.1	1.5	.2	90.0	151.2
14	Tax Liabilities.....		Impôts à payer.....		.0	.0	.4	.0	32.7	13.0
15	Other Liabilities.....		Autre passif.....		.0	12.9	1.1	2.8	147.2	486.7
16	Mortgage Debt.....		Dettes hypothécaires.....		.0	.0	.1	.0	5.4	6.8
17	Other Funded Debt.....		Autre dette fondée.....		.0	.0	.0	.0	70.5	768.7
18	Deprec. & Deplet. Reserve.....		Rés <sup>erve</sup> , dépréc <sup>n</sup> & épuis <sup>t</sup> .....		.0	.0	3.6	.9	794.6	572.1
19	Capital Stock.....		Capital-actions.....		.0	8.2	1.3	11.9	465.0	1,820.3
20	Surplus.....		Surplus.....		.0	1.5	3.1	1.5	979.7	647.0
21	Less Deficit.....		Moins déficit.....		.0	1.3	.4	1.9	19.5	342.8
	<b>Revenues—</b>		<b>Recettes—</b>							
22	Sales.....		Ventes.....		.0	8.6	16.9	2.0	935.8	919.1
23	Rents Received.....		Loyers reçus.....		.0	.0	.0	.0	1.6	.7
24	Bond Interest Received.....		Intérêts obligataires reçus.....		.0	.0	.0	.1	3.5	5.2
25	Mortgage Interest Received.....		Intérêts hypothécaires reçus.....		.0	.0	.0	.0	.1	.2
26	Foreign Dividends Received.....		Dividendes étrangers reçus.....		.0	.0	.0	.0	.6	.0
27	Canadian Dividends Rec'd.....		Dividendes canadiens reçus.....		.0	.0	.0	.0	12.4	8.2
28	Other Revenues.....		Autres recettes.....		.0	.1	.2	.1	17.2	16.5
29	Total Revenues.....		Total des recettes.....		.0	8.6	17.2	2.2	971.1	950.0
	<b>Expenses—</b>		<b>Depenses—</b>							
30	Cost of Sales.....		Coût des ventes.....		.0	.0	.2	.5	375.8	97.6
31	Rents Paid.....		Loyers payés.....		.0	.0	.1	.1	1.8	4.1
32	Bond Interest Paid.....		Intérêts obligataires payés.....		.0	.0	.0	.0	2.6	26.9
33	Mortgage Interest Paid.....		Intérêts hypothécaires payés.....		.0	.0	.0	.0	.3	.2
34	Other Interest Paid.....		Autres intérêts payés.....		.0	.0	.0	.0	3.6	18.2
35	Capital Cost Allowance.....		Allocation, coût en capital.....		.0	.0	1.0	.2	78.3	86.7
36	Depletion Charged.....		Épuisement imputé.....		.0	.0	.0	.0	42.8	17.7
37	Charitable Donations.....		Dons de charité.....		.0	.0	.0	.0	1.9	.5
38	Pension Contributions.....		Contrib., caisses de pension.....		.0	.0	.1	.0	12.6	1.2
39	Group Insurance Contrib.....		Contrib., assurance collective.....		.0	.0	.0	.0	1.6	.7
40	Write-off Mine Development.....		Amortissem <sup>t</sup> , aménagement minier.....		.0	.1	.0	.0	18.1	88.3
41	Other Expenses.....		Autres dépenses.....		.0	8.4	14.5	3.9	312.6	649.2
42	Total Expenses.....		Total des dépenses.....		.0	8.4	16.0	4.6	852.0	991.2
43	Adjustments.....		Redressements.....		.0	.2	.0	1.7	18.8	2.4
44	Current Year Profit (Loss).....		Profit (perte) d'année courante.....		.0	.0	1.2	.7	100.2	38.8
45	Cash Dividends Charged.....		Dividendes imputés en espèces.....		.0	.0	.0	.0	119.5	19.7
46	Stock Dividends Charged.....		Dividendes imputés en actions.....		.0	.0	.0	.0	.4	.0
47	Capital Expenditures.....		Immobilisations.....		.0	.7	1.9	2.2	105.2	322.5

**TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
 (En millions de dollars)

Slaughtering and Meat Packing — <i>Abattoirs et conserverie de viande</i>		Dairy Products — <i>Produits laitiers</i>		Canned and Cured Fish — <i>Poisson conservé et traité</i>		Canned and Preserved Fruits and Vegetables — <i>Conserves et confitures de fruits et légumes</i>		Grain Mill Products — <i>Produits de meunerie</i>		Bakery Products — <i>Produits de boulangerie</i>		
185	13	207	25	61	27	96	55	179	32	214	144	1
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$ 3.6	\$ .0	\$ 10.0	\$ .5	\$ 1.2	\$ .1	\$ 3.8	\$ .1	\$ 7.2	\$ .1	\$ 16.5	\$ .3	2
.9	.0	2.5	.0	.3	.0	.1	.0	.0	.0	.3	.0	3
4.1	.0	3.4	.0	2.0	.6	6.3	5.4	6.4	.1	4.1	.0	4
47.3	2.2	16.1	1.1	8.7	6.6	14.8	5.8	57.4	.3	15.2	1.1	5
68.3	2.6	41.6	3.6	16.6	14.3	48.5	34.7	78.8	2.0	16.3	1.8	6
3.0	.2	2.8	.1	.6	.3	1.6	.8	5.9	.0	4.3	.3	7
146.2	6.0	92.5	8.8	46.1	23.7	51.7	35.2	114.9	2.4	143.4	15.0	8
21.0	.0	2.7	.1	3.6	9.3	2.6	5.2	28.3	.0	47.5	.9	9
5.0	.5	3.6	.1	3.4	1.2	2.3	4.5	4.9	.2	6.8	.7	10
299.3	11.5	175.2	14.4	82.4	56.0	131.7	91.8	303.9	5.1	254.4	20.2	11
37.5	3.6	5.1	.3	10.8	11.9	14.7	19.6	39.9	.0	3.7	1.7	12
29.1	1.6	16.9	1.1	5.2	2.3	13.5	4.4	34.8	.9	20.6	2.9	13
6.7	.0	4.1	.0	.6	.1	2.7	.1	6.7	.0	4.5	.1	14
11.7	.1	17.7	5.0	3.4	2.0	5.7	5.1	23.0	2.1	16.9	1.0	15
2.6	.0	.5	.4	5.8	.8	.5	.4	.2	.0	2.2	.3	16
7.3	1.8	7.4	.0	6.6	4.4	1.4	9.3	14.7	.4	25.0	.6	17
85.4	2.2	45.8	4.2	25.8	17.3	29.3	22.9	65.0	1.0	72.4	7.8	18
28.4	1.7	22.5	2.7	13.5	6.8	19.7	11.5	46.2	.9	54.2	2.4	19
90.6	1.1	55.4	.8	13.4	11.3	44.5	19.2	75.8	.3	55.2	3.7	20
.0	.5	.2	.2	2.8	.9	.3	.8	2.4	.4	.3	.3	21
1,107.1	50.0	336.4	18.0	97.7	49.8	176.7	67.7	565.4	3.9	323.9	28.9	22
.1	.0	.1	.0	.1	.0	.1	.1	.2	.0	.4	.1	23
.0	.0	.1	.0	.0	.0	.2	.0	.0	.0	.0	.0	24
.0	.0	.0	.0	.0	.0	.0	.0	.1	.0	.0	.0	25
.0	.0	.0	.0	.0	.1	.0	.0	.0	.0	.0	.0	26
.7	.0	.2	.0	.2	1.2	.5	.0	.5	.0	1.4	.0	27
.5	.0	1.2	.0	.9	.3	.6	.5	2.0	.0	1.9	.0	28
1,108.4	50.0	338.0	18.0	98.9	51.4	178.1	68.3	568.1	3.9	327.6	29.0	29
889.2	45.9	264.2	12.8	76.4	44.1	124.8	52.7	471.3	3.0	200.5	18.1	30
.6	.0	.8	.1	.5	.0	.4	.2	1.0	.0	2.2	.5	31
.3	.1	.3	.0	.2	.2	.0	.4	.6	.0	1.1	.0	32
.1	.0	.0	.0	.2	.0	.0	.0	.0	.0	.1	.0	33
.8	.2	.9	.2	.9	.9	1.1	.7	2.1	.1	.7	.1	34
9.0	.3	7.0	.4	2.3	.9	3.1	1.3	6.2	.3	10.9	1.0	35
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	36
.6	.0	.1	.0	.0	.0	.1	.0	.2	.0	.2	.0	37
2.5	.0	.7	.2	.0	.0	.4	.2	2.1	.0	1.2	.0	38
.3	.0	.3	.0	.1	.0	.1	.0	.2	.0	.4	.1	39
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	40
186.3	4.1	48.3	4.6	14.1	5.8	37.3	14.3	62.3	.5	93.9	9.8	41
1,089.6	50.6	322.6	18.3	94.7	52.1	167.4	69.8	546.1	3.9	311.2	29.6	42
.1	.0	.1	.0	.3	1.4	.3	.0	.5	.0	1.2	.0	43
18.7	.6	15.3	.2	3.9	2.1	10.4	1.6	21.5	.1	15.2	.6	44
3.0	.0	2.0	.0	.9	.5	1.3	.2	5.5	.0	6.5	.0	45
.2	.0	.0	.0	.0	.0	.0	.0	.0	.0	.2	.0	46
15.1	.7	9.6	.6	2.6	.6	5.1	3.7	8.0	.3	13.0	1.6	47

**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in millions of dollars)

	<b>Industrial Division:</b>		<b>Carbonated Beverages</b>		<b>Alcoholic Beverages</b>		<b>Confectionery</b>	
	<b>Manufacturing—(Continued)</b>	<b>Division industrielle:</b> <i>Fabrication—(Suite)</i>	<i>Eaux gazeuses</i>		<i>Boissons alcooliques</i>		<i>Confiserie</i>	
1	No. Profit Co's./Loss Co's.....	<i>N<sup>bre</sup> de C<sup>ies</sup> à profit/C<sup>ies</sup> à perte..</i>	258	52	77	(g)	76	10
	<b>Assets—</b>	<b>Actif—</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>
2	Cash.....	<i>Encaisse.....</i>	\$ 8.8	\$ .3	\$ 24.8	\$ .0	\$ 2.3	\$ .0
3	Government Securities.....	<i>Titres du gouvernement.....</i>	1.0	.0	5.9	.0	.6	.0
4	Other Securities.....	<i>Autres titres.....</i>	5.2	1.0	17.4	.0	2.3	.0
5	Receivables.....	<i>Effets à recevoir.....</i>	7.8	.7	34.3	.0	12.2	.0
6	Inventories.....	<i>Inventaires.....</i>	15.5	1.9	170.1	.0	20.2	.0
7	Land.....	<i>Terrains.....</i>	2.4	.5	16.4	.0	1.1	.0
8	Buildings and Equipment.....	<i>Bâtiments et matériel.....</i>	67.8	7.0	310.3	.0	51.3	.4
9	Investment in Affiliates.....	<i>Investissement en filiales.....</i>	6.6	4.2	114.9	.0	10.7	.0
10	Other Assets.....	<i>Autre actif.....</i>	6.4	1.5	18.0	.0	2.4	.0
11	Total Assets (or Liabilities)...	<i>Actif (ou passif) total.....</i>	121.5	17.1	712.1	.0	103.1	.4
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	<i>Emprunts en banque.....</i>	2.1	.6	10.8	.0	5.0	.1
13	Payables.....	<i>Effets à payer.....</i>	11.1	1.0	18.2	.0	6.0	.1
14	Tax Liabilities.....	<i>Impôts à payer.....</i>	5.9	.2	28.5	.0	2.3	.0
15	Other Liabilities.....	<i>Autre passif.....</i>	11.5	2.2	136.5	.0	7.5	.0
16	Mortgage Debt.....	<i>Dettes hypothécaires.....</i>	1.4	.2	.3	.0	.6	.1
17	Other Funded Debt.....	<i>Autre dette fondée.....</i>	.7	2.0	21.0	.0	3.2	.0
18	Deprec. & Deplet. Reserve.....	<i>Réserve, dépréc<sup>n</sup> &amp; épuis<sup>t</sup>.....</i>	28.7	3.1	151.7	.0	24.8	.1
19	Capital Stock.....	<i>Capital-actions.....</i>	12.1	7.3	88.0	.0	13.8	.1
20	Surplus.....	<i>Surplus.....</i>	51.4	1.1	257.3	.0	40.4	.0
21	Less Deficit.....	<i>Moins déficit.....</i>	3.5	.6	.2	.0	.4	.0
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	<i>Ventes.....</i>	133.4	10.4	501.6	.0	114.6	.6
23	Rents Received.....	<i>Loyers reçus.....</i>	.1	.0	.8	.0	.1	.0
24	Bond Interest Received.....	<i>Intérêts obligataires reçus.....</i>	.0	.0	.3	.0	.0	.0
25	Mortgage Interest Received.....	<i>Intérêts hypothécaires reçus.....</i>	.0	.0	.0	.0	.0	.0
26	Foreign Dividends Received.....	<i>Dividendes étrangers reçus.....</i>	.0	.0	.1	.0	.0	.0
27	Canadian Dividends Rec'd.....	<i>Dividendes canadiens reçus.....</i>	.2	.0	3.7	.0	.3	.0
28	Other Revenues.....	<i>Autres recettes.....</i>	.7	.2	6.4	.0	.1	.0
29	Total Revenues.....	<i>Total des recettes.....</i>	134.5	10.7	513.0	.0	115.1	.6
	<b>Expenses—</b>	<b>Dépenses—</b>						
30	Cost of Sales.....	<i>Coût des ventes.....</i>	57.5	5.5	284.9	.0	77.7	.5
31	Rents Paid.....	<i>Loyers payés.....</i>	1.0	.2	.9	.0	.7	.0
32	Bond Interest Paid.....	<i>Intérêts obligataires payés.....</i>	.0	.1	.8	.0	.1	.0
33	Mortgage Interest Paid.....	<i>Intérêts hypothécaires payés.....</i>	.1	.0	.0	.0	.0	.0
34	Other Interest Paid.....	<i>Autres intérêts payés.....</i>	.2	.1	4.7	.0	.6	.0
35	Capital Cost Allowance.....	<i>Allocation, coût en capital.....</i>	6.1	.5	17.0	.0	3.1	.0
36	Depletion Charged.....	<i>Épuisement imputé.....</i>	.0	.0	.0	.0	.0	.0
37	Charitable Donations.....	<i>Dons de charité.....</i>	.1	.0	1.8	.0	.1	.0
38	Pension Contributions.....	<i>Contrib., caisses de pension.....</i>	.7	.0	2.5	.0	.4	.0
39	Group Insurance Contrib.....	<i>Contrib., assurance collective.....</i>	.1	.0	1.0	.0	.1	.0
40	Write-off Mine Development.....	<i>Amortissem<sup>t</sup>, aménagement minier.....</i>	.0	.0	.0	.0	.0	.0
41	Other Expenses.....	<i>Autres dépenses.....</i>	50.1	4.5	110.7	.0	23.3	.1
42	Total Expenses.....	<i>Total des dépenses.....</i>	115.9	11.0	424.1	.0	106.2	.6
43	Adjustments.....	<i>Redressements.....</i>	.1	.1	2.7	.0	.2	.0
44	Current Year Profit (Loss).....	<i>Profit (perte) d'année courante.....</i>	18.5	.2	86.2	.0	8.8	.1
45	Cash Dividends Charged.....	<i>Dividendes imputés en espèces.....</i>	5.8	.2	23.8	.0	1.8	.0
46	Stock Dividends Charged.....	<i>Dividendes imputés en actions.....</i>	.3	.0	.1	.0	.0	.0
47	Capital Expenditures.....	<i>Immobilisations.....</i>	11.0	.3	24.8	.0	3.4	.0



**TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
*(En millions de dollars)*

Miscellaneous Foods — Aliments divers		Group 1— Sub-Total — Groupe 1— Total partiel		Tobacco and Tobacco Products Group 2—Sub-Total — Tabac et produits du tabac—Groupe 2— Total partiel		Rubber Products Group 3—Sub-Total — Articles en caoutchouc Groupe 3— Total partiel		Boots and Shoes — Chaussures et souliers		Other Leather Products — Autres articles en cuir		
126	46	1,479	404	19	6	49	7	158	78	178	69	1
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$ 20.7	.2	\$ 99.0	\$ 1.5	\$ 18.2	\$ .0	\$ 13.1	\$ .8	\$ 3.3	\$ .8	\$ 1.5	\$ .2	2
8.8	.0	20.5	.0	5.8	.0	1.2	.0	.4	.1	.4	.0	3
13.8	.2	65.2	7.3	11.1	.1	1.4	.0	1.7	.9	2.0	.0	4
28.4	.7	242.1	18.6	18.9	1.5	47.3	2.9	22.1	6.4	14.2	2.4	5
74.2	3.2	550.0	64.2	83.7	3.0	84.6	4.4	28.9	8.4	22.2	4.8	6
4.7	.1	42.7	2.3	1.3	.2	3.6	.2	1.4	.2	.5	.2	7
166.9	3.7	1,191.0	102.3	63.6	3.5	171.0	10.0	28.4	10.3	24.6	9.7	8
28.8	.7	266.6	20.3	92.5	.1	12.1	.1	3.2	.6	4.6	.2	9
3.2	.4	55.9	9.2	39.5	3.1	4.8	.4	2.7	1.2	1.7	.6	10
349.4	9.3	2,533.0	225.7	334.7	11.7	339.1	18.8	92.2	29.1	71.7	18.1	11
6.1	.6	135.8	38.3	22.7	2.4	11.8	3.1	11.7	7.8	7.4	4.6	12
17.7	1.2	173.1	15.6	9.3	2.2	21.7	.8	14.4	4.3	6.3	3.0	13
9.4	.0	71.3	.5	26.1	.8	6.5	.1	1.9	.4	1.2	.1	14
14.6	3.0	248.4	20.4	67.2	3.5	40.7	3.9	4.6	7.0	1.8	1.2	15
1.6	.2	15.7	2.3	.1	.0	1.0	.0	2.2	2.8	1.0	1.6	16
10.0	.2	97.2	18.7	16.1	2.0	6.5	2.0	5.8	.0	4.0	4.4	17
80.0	1.2	609.0	59.8	40.2	.2	105.0	5.2	15.7	4.5	13.7	2.8	18
64.4	2.5	362.8	35.8	71.0	2.1	54.9	1.8	10.7	4.7	11.5	4.1	19
145.8	.8	829.9	38.3	82.2	.1	91.7	2.3	25.4	3.1	24.8	2.3	20
.3	.3	10.3	3.9	.1	1.6	.8	.5	.2	5.5	.0	5.9	21
429.4	11.5	3,786.1	240.7	290.8	8.6	331.3	16.7	158.3	43.5	99.7	18.7	22
.2	.0	2.3	.2	.0	.0	.1	.0	.3	.1	.2	.0	23
.3	.0	1.1	.0	.1	.0	.0	.0	.0	.0	.0	.0	24
.0	.0	.2	.0	.0	.0	.0	.0	.0	.0	.0	.0	25
.0	.0	.1	.1	.0	.0	.0	.0	.0	.0	.0	.0	26
2.5	.0	10.1	1.2	2.4	.0	.3	.0	.1	.0	.1	.0	27
2.4	.0	16.7	1.1	8.0	.1	.5	.0	.3	.1	.3	.2	28
434.8	11.5	3,816.6	243.3	301.3	8.7	332.3	16.7	159.0	43.7	100.2	18.9	29
309.2	8.8	2,755.5	191.4	208.0	5.5	215.1	12.0	122.5	39.5	76.5	17.1	30
1.1	.0	9.2	1.1	.1	.1	2.0	.0	1.7	.3	1.0	.2	31
.4	.0	3.8	.8	.5	.1	.2	.1	.2	.0	.1	.1	32
.0	.0	.6	.0	.1	.0	.0	.0	.1	.1	.1	.1	33
.6	.1	12.6	2.4	5.6	.2	1.3	.2	.9	.3	.6	.4	34
8.4	.2	73.1	4.9	4.2	.0	11.0	.6	1.9	.2	1.4	.3	35
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	36
.5	.0	3.6	.0	.6	.0	.3	.0	.1	.0	.1	.0	37
1.4	.0	11.9	.5	.7	.0	1.1	.1	.2	.0	.2	.0	38
.2	.0	2.9	.2	.4	.0	.3	.1	.2	.1	.1	.0	39
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	40
75.7	2.6	701.9	46.2	50.8	5.9	78.0	4.2	25.5	6.8	16.0	3.7	41
397.4	11.7	3,575.1	247.6	270.9	11.9	309.3	17.3	153.4	47.3	96.0	21.9	42
2.2	.0	7.8	1.4	2.8	.2	.6	.0	.0	.0	.1	.0	43
35.3	.2	233.7	5.7	27.6	3.1	22.4	.5	5.5	3.6	4.3	3.0	44
8.0	.0	58.6	1.0	9.2	.0	3.6	.1	.4	.1	.5	.0	45
.1	.5	.9	.5	.0	.0	.0	.0	.0	.0	.0	.0	46
11.9	.4	104.4	8.2	10.4	1.7	12.3	.9	2.8	.6	2.3	.6	47

**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in millions of dollars)

	<b>Industrial Division:</b>		<b>Group 4—</b>		<b>Cotton Goods</b>		<b>Woollen Goods</b>	
	<b>Manufacturing—(Continued)</b>	<b>Division industrielle:</b> <i>Fabrication—(Suite)</i>	<b>Sub-Total</b>  <i>Groupe 4—</i> <i>Total partiel</i>		<i>Cotonnades</i>		<i>Lainages</i>	
1	No. Profit Co's./Loss Co's.....	<i>N<sup>bre</sup> de C<sup>ies</sup> à profit/C<sup>ies</sup> à perte....</i>	336	147	40	13	42	36
	<b>Assets—</b>	<b>Actif—</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>
2	Cash.....	<i>Encaisse.....</i>	\$ 4.7	\$ 1.0	\$ 1.7	\$ .1	\$ 1.2	\$ .6
3	Government Securities.....	<i>Titres du gouvernement.....</i>	.8	.1	5.5	.0	.0	.0
4	Other Securities.....	<i>Autres titres.....</i>	3.7	.9	5.2	.1	1.6	1.3
5	Receivables.....	<i>Effets à recevoir.....</i>	36.3	8.8	21.1	2.8	4.9	2.9
6	Inventories.....	<i>Inventaires.....</i>	51.1	13.2	55.0	8.1	14.0	6.8
7	Land.....	<i>Terrains.....</i>	2.0	.4	2.3	.1	.4	.2
8	Buildings and Equipment.....	<i>Bâtiments et matériel.....</i>	53.1	20.1	149.5	31.1	26.3	17.8
9	Investment in Affiliates.....	<i>Investissement en filiales.....</i>	7.8	.8	23.5	6.9	5.4	.3
10	Other Assets.....	<i>Autre actif.....</i>	4.4	1.8	1.8	.3	.8	.4
11	Total Assets (or Liabilities)...	<i>Actif (ou passif) total.....</i>	163.9	47.2	265.5	49.5	54.5	30.2
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	<i>Emprunts en banque.....</i>	19.0	12.4	8.5	4.2	5.1	2.6
13	Payables.....	<i>Effets à payer.....</i>	20.7	7.3	12.6	2.0	5.3	1.2
14	Tax Liabilities.....	<i>Impôts à payer.....</i>	3.1	.5	3.5	.3	.6	.1
15	Other Liabilities.....	<i>Autre passif.....</i>	6.5	8.2	11.3	.8	2.6	1.9
16	Mortgage Debt.....	<i>Dettes hypothécaires.....</i>	3.2	4.4	.3	.5	.1	.0
17	Other Funded Debt.....	<i>Autre dette fondée.....</i>	9.9	4.4	19.7	8.0	2.1	2.5
18	Deprec. & Deplet. Reserve.....	<i>Réserve, dépréc<sup>n</sup> &amp; épuis<sup>t</sup>.....</i>	29.3	7.3	98.9	22.2	16.5	11.3
19	Capital Stock.....	<i>Capital-actions.....</i>	22.2	8.8	43.8	7.1	8.4	6.7
20	Surplus.....	<i>Surplus.....</i>	50.2	5.3	66.9	5.3	14.5	4.3
21	Less Deficit.....	<i>Moins déficit.....</i>	.2	11.5	.0	.7	.6	.4
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	<i>Ventes.....</i>	258.0	62.3	196.7	24.1	47.6	22.3
23	Rents Received.....	<i>Loyers reçus.....</i>	.5	.1	.1	.0	.1	.0
24	Bond Interest Received.....	<i>Intérêts obligataires reçus.....</i>	.0	.0	.2	.0	.0	.0
25	Mortgage Interest Received.....	<i>Intérêts hypothécaires reçus.....</i>	.0	.0	.0	.0	.0	.0
26	Foreign Dividends Received.....	<i>Dividendes étrangers reçus.....</i>	.0	.0	.0	.0	.0	.0
27	Canadian Dividends Rec'd.....	<i>Dividendes canadiens reçus.....</i>	.1	.0	.4	.3	.2	.0
28	Other Revenues.....	<i>Autres recettes.....</i>	.6	.3	1.3	.2	.4	.1
29	Total Revenues.....	<i>Total des recettes.....</i>	259.2	62.7	198.7	24.5	48.3	22.4
	<b>Expenses—</b>	<b>Depenses—</b>						
30	Cost of Sales.....	<i>Coût des ventes.....</i>	199.0	56.6	138.4	21.1	38.3	19.8
31	Rents Paid.....	<i>Loyers payés.....</i>	2.8	.5	.3	.1	.2	.1
32	Bond Interest Paid.....	<i>Intérêts obligataires payés.....</i>	.3	.1	.8	.1	.1	.1
33	Mortgage Interest Paid.....	<i>Intérêts hypothécaires payés.....</i>	.2	.2	.0	.0	.0	.0
34	Other Interest Paid.....	<i>Autres intérêts payés.....</i>	1.4	.7	.7	.3	.5	.3
35	Capital Cost Allowance.....	<i>Allocation, coût en capital.....</i>	3.3	.5	7.7	.4	.8	.6
36	Depletion Charged.....	<i>Épuisement imputé.....</i>	.0	.0	.0	.0	.0	.0
37	Charitable Donations.....	<i>Dons de charité.....</i>	.2	.0	.1	.0	.0	.0
38	Pension Contributions.....	<i>Contrib., caisses de pension.....</i>	.4	.0	.9	.0	.1	.1
39	Group Insurance Contrib.....	<i>Contrib., assurance collective.....</i>	.3	.1	.2	.0	.2	.1
40	Write-off Mine Development...	<i>Amortissem<sup>t</sup>, aménagement minier.....</i>	.0	.0	.0	.0	.0	.0
41	Other Expenses.....	<i>Autres dépenses.....</i>	41.5	10.5	38.1	3.0	5.2	2.5
42	Total Expenses.....	<i>Total des dépenses.....</i>	249.4	69.2	187.4	25.1	45.5	23.5
43	Adjustments.....	<i>Redressements.....</i>	.0	.0	.7	.3	.1	.0
44	Current Year Profit (Loss)....	<i>Profit (perte) d'année courante.....</i>	9.8	6.5	10.6	.8	2.7	1.1
45	Cash Dividends Charged.....	<i>Dividendes imputés en espèces.....</i>	.9	.1	3.0	.0	.9	.1
46	Stock Dividends Charged.....	<i>Dividendes imputés en actions.....</i>	.1	.0	.3	.0	.0	.0
47	Capital Expenditures.....	<i>Immobilisations.....</i>	5.0	1.2	11.5	.8	.9	.6



**TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
 (En millions de dollars)

Miscellaneous Textile Products — Textiles divers		Group 5—Sub-Total — Groupe 5— Total partiel		Men's, Women's and Children's Clothing — Vêtements pour hommes, femmes et enfants		Hosiery, Knit Goods, Foundation Garments — Bonneterie, tricot, corssets, gâines etc.		Fur Goods — Fourrures		Custom Tailoring and Miscellaneous Clothing — Vêtements sur mesure et vêtements divers		
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
266	150	348	199	829	348	223	51	193	30	179	12	1
9.2	1.7	12.1	2.3	9.0	.2	4.0	.3	1.2	.1	2.3	.1	2
9.1	.7	14.6	.7	2.2	1.0	.6	.2	.1	.5	.8	.0	3
8.7	3.6	15.4	4.9	3.6	.4	5.4	.6	.2	.0	1.5	.0	4
39.3	10.6	65.2	16.3	73.8	15.3	20.8	4.3	8.8	1.0	10.1	.6	5
67.7	21.7	136.7	36.6	77.6	18.5	35.9	12.3	8.1	.9	15.6	1.7	6
1.9	.7	4.7	.9	1.5	1.0	.9	.3	.1	.0	1.4	.1	7
193.9	37.5	369.7	86.3	51.2	12.2	64.2	28.5	3.7	1.9	17.5	1.2	8
15.1	1.8	44.0	9.1	6.1	.0	5.0	4.9	.4	.0	1.1	.1	9
3.2	1.3	5.8	2.0	7.1	1.8	3.0	.6	1.1	.0	1.6	.0	10
348.2	79.5	668.3	159.2	232.0	50.3	139.9	52.0	23.7	4.4	51.9	3.8	11
11.6	9.9	25.2	16.7	32.0	14.1	10.2	5.8	3.4	.3	3.3	.7	12
22.7	6.8	40.6	10.0	44.9	8.5	13.5	3.5	7.2	.5	7.4	.9	13
6.9	.1	11.0	.5	4.9	.5	2.6	.3	.4	.1	.8	.0	14
22.7	10.3	36.6	13.0	10.3	3.1	7.9	2.5	1.5	.1	2.2	.6	15
1.1	.4	1.5	.9	1.6	.6	1.5	.2	.1	.1	1.3	.0	16
11.5	.4	33.3	11.0	2.6	1.8	5.4	5.5	.0	.0	.7	.0	17
117.0	21.0	232.4	54.5	30.1	6.5	41.8	16.1	2.2	.9	9.7	.7	18
79.6	21.9	131.8	35.7	42.1	13.7	21.2	8.9	4.0	1.4	8.5	.5	19
90.4	14.7	171.7	24.3	67.9	6.9	36.6	10.4	5.3	1.2	17.9	.3	20
15.3	6.2	15.8	7.3	4.4	5.4	.7	1.3	.6	.1	.0	.0	21
290.8	71.0	535.2	117.3	447.2	76.9	157.5	35.6	36.5	4.7	81.4	3.7	22
.3	.3	.4	.3	.7	.1	.1	.0	.1	.0	.6	.0	23
.2	.1	.5	.1	.1	.1	.0	.0	.0	.0	.0	.0	24
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	25
.1	.1	.1	.1	.0	.0	.0	.0	.0	.0	.0	.0	26
1.8	.1	2.4	.4	.0	.0	.1	.0	.0	.0	.0	.0	27
1.4	.4	3.0	.7	.9	.2	.6	.2	.3	.0	.2	.0	28
294.7	71.8	541.6	118.8	448.9	77.2	158.4	35.8	37.0	4.8	82.3	3.7	29
217.7	62.6	394.4	103.5	339.4	60.5	116.6	26.3	28.3	4.0	60.9	2.9	30
1.3	.6	1.9	.8	5.5	1.2	1.1	.1	.6	.0	1.2	.0	31
.3	.1	1.2	.3	.1	.0	.2	.2	.0	.0	.0	.0	32
.1	.0	.1	.0	.1	.0	.1	.0	.0	.0	.1	.0	33
1.3	.6	2.5	1.2	3.2	.9	.8	.5	.3	.1	.4	.1	34
9.5	1.2	18.1	2.2	4.0	.5	3.9	.8	.3	.0	.9	.0	35
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	36
.2	.0	.4	.1	.6	.0	.2	.0	.0	.0	.1	.0	37
1.1	.1	2.0	.2	.5	.1	.3	.0	.0	.0	.1	.0	38
.6	.0	1.0	.1	.2	.1	.2	.1	.0	.0	.1	.0	39
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	40
41.8	9.2	85.1	14.7	82.1	17.5	27.2	9.1	6.0	.6	16.1	.9	41
273.9	74.5	506.8	123.0	435.8	80.9	150.4	37.1	35.5	4.8	79.9	4.0	42
1.6	.1	2.5	.4	1.6	.0	.0	.0	.0	.0	.0	.0	43
19.1	2.8	32.4	4.7	14.7	3.6	7.9	1.3	1.4	.0	2.4	.3	44
6.9	.0	10.8	.1	1.7	.1	1.2	.1	.1	.0	.4	.0	45
.0	.0	.3	.0	1.0	.2	.0	.0	.0	.0	.0	.0	46
7.5	1.3	19.9	2.7	4.7	.9	4.6	.8	.4	.0	.8	.0	47



**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in millions of dollars)

	<b>Industrial Division:</b>		<b>Group 6—</b>		<b>Plywood and</b>		<b>Sawmills</b>	
	<b>Manufacturing—(Continued)</b>	<b>Division industrielle:</b> <i>Fabrication—(Suite)</i>	<b>Sub-Total</b>  <i>Groupe 6— Total partiel</i>		<b>Planing Mills</b>  <i>Ateliers de contre-placage et de rabotage</i>		<i>Scieries</i>	
1	No. Profit Co's./Loss Co's.....	<i>Nbre de C<sup>ies</sup> à profit/C<sup>ies</sup> à perte..</i>	1,424	441	382	169	461	291
	<b>Assets—</b>	<b>Actif—</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>
2	Cash.....	<i>Encaisse.....</i>	\$ 16.5	\$ .7	\$ 9.4	\$ 2.8	\$ 14.3	\$ 2.3
3	Government Securities.....	<i>Titres du gouvernement.....</i>	3.8	1.7	1.5	.1	2.3	1.6
4	Other Securities.....	<i>Autres titres.....</i>	10.7	.9	3.0	1.3	5.4	3.5
5	Receivables.....	<i>Effets à recevoir.....</i>	113.4	21.2	40.0	7.9	43.1	16.8
6	Inventories.....	<i>Inventaires.....</i>	137.2	33.5	52.7	14.6	64.0	53.7
7	Land.....	<i>Terrains.....</i>	3.8	1.4	7.5	3.5	83.9	54.8
8	Buildings and Equipment.....	<i>Bâtiments et matériel.....</i>	136.6	43.7	83.3	35.7	230.6	233.6
9	Investment in Affiliates.....	<i>Investissement en filiales.....</i>	12.5	5.0	17.5	2.1	117.9	11.3
10	Other Assets.....	<i>Autre actif.....</i>	12.8	2.5	3.5	6.6	7.5	10.2
11	Total Assets (or Liabilities)...	<i>Actif (ou passif) total.....</i>	447.4	110.6	218.4	74.6	569.2	387.8
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	<i>Emprunts en banque.....</i>	48.8	21.0	26.0	9.8	21.5	20.1
13	Payables.....	<i>Effets à payer.....</i>	73.0	13.4	24.7	7.7	31.2	16.3
14	Tax Liabilities.....	<i>Impôts à payer.....</i>	8.7	.8	3.5	.1	7.8	.8
15	Other Liabilities.....	<i>Autre passif.....</i>	21.9	6.3	16.0	16.8	47.2	88.4
16	Mortgage Debt.....	<i>Dettes hypothécaires.....</i>	4.4	.9	2.5	2.4	2.8	.7
17	Other Funded Debt.....	<i>Autre dette fondée.....</i>	8.7	7.3	4.3	5.7	69.2	30.2
18	Deprec. & Deplet. Reserve....	<i>Réserve, dépréc<sup>a</sup> &amp; épuis<sup>t</sup>.....</i>	83.9	24.3	48.7	16.5	166.7	104.1
19	Capital Stock.....	<i>Capital-actions.....</i>	75.7	24.5	24.8	11.7	60.1	52.8
20	Surplus.....	<i>Surplus.....</i>	127.7	18.7	68.5	11.4	167.6	85.5
21	Less Deficit.....	<i>Moins déficit.....</i>	5.6	6.8	.5	7.4	5.1	11.0
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	<i>Ventes.....</i>	722.7	120.9	272.0	60.4	486.7	240.2
23	Rents Received.....	<i>Loyers reçus.....</i>	1.5	.1	.3	.2	.3	.1
24	Bond Interest Received.....	<i>Intérêts obligataires reçus.....</i>	.1	.1	.1	.0	.1	.0
25	Mortgage Interest Received....	<i>Intérêts hypothécaires reçus.....</i>	.0	.0	.0	.0	.0	.0
26	Foreign Dividends Received....	<i>Dividendes étrangers reçus.....</i>	.0	.0	.0	.0	.0	.0
27	Canadian Dividends Rec'd.....	<i>Dividendes canadiens reçus.....</i>	.2	.0	.3	.0	.4	.0
28	Other Revenues.....	<i>Autres recettes.....</i>	2.0	.3	1.4	.8	11.4	4.7
29	Total Revenues.....	<i>Total des recettes.....</i>	726.5	121.4	274.2	61.4	498.8	245.1
	<b>Expenses—</b>	<b>Dépenses—</b>						
30	Cost of Sales.....	<i>Coût des ventes.....</i>	545.3	93.7	213.8	48.9	383.4	173.5
31	Rents Paid.....	<i>Loyers payés.....</i>	8.4	1.4	1.3	.2	.9	.7
32	Bond Interest Paid.....	<i>Intérêts obligataires payés.....</i>	.3	.3	.1	.1	2.3	1.3
33	Mortgage Interest Paid.....	<i>Intérêts hypothécaires payés.....</i>	.3	.0	.1	.1	.0	.0
34	Other Interest Paid.....	<i>Autres intérêts payés.....</i>	4.6	1.6	1.9	1.0	3.1	4.3
35	Capital Cost Allowance.....	<i>Allocation, coût en capital.....</i>	9.0	1.3	6.1	1.9	17.5	17.3
36	Depletion Charged.....	<i>Épuisement imputé.....</i>	.0	.0	.3	.0	3.2	1.0
37	Charitable Donations.....	<i>Dons de charité.....</i>	.9	.0	.1	.0	.3	.1
38	Pension Contributions.....	<i>Contrib., caisses de pension.....</i>	1.0	.1	.2	.0	.1	.2
39	Group Insurance Contrib.....	<i>Contrib., assurance collective.....</i>	.5	.2	.3	.4	.3	.0
40	Write-off Mine Development....	<i>Amortissem<sup>t</sup>, aménagement minier.....</i>	.0	.0	.0	.0	.0	.0
41	Other Expenses.....	<i>Autres dépenses.....</i>	131.3	28.1	36.7	11.1	61.6	54.7
42	Total Expenses.....	<i>Total des dépenses.....</i>	701.6	126.7	261.0	63.8	472.8	253.2
43	Adjustments.....	<i>Redressements.....</i>	1.5	.0	.4	.2	1.7	.9
44	Current Year Profit (Loss).....	<i>Profit (perte) d'année courante.....</i>	26.5	5.3	12.9	2.6	24.3	9.0
45	Cash Dividends Charged.....	<i>Dividendes imputés en espèces.....</i>	3.3	.3	1.1	.1	6.7	.3
46	Stock Dividends Charged.....	<i>Dividendes imputés en actions.....</i>	1.0	.2	.2	.0	.1	.0
47	Capital Expenditures.....	<i>Immobilisations.....</i>	10.5	1.8	7.6	3.6	13.6	22.5

**TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
 (En millions de dollars)

Furniture — Meubles		Miscellaneous Wood Products — Articles divers en bois		Group 7- Sub-Total — Groupe 7- Total partiel		Paper Boxes and Bags — Boîtes et sacs en papier		Pulp and Paper Mills — Usines de pâte et papier		Miscellaneous Paper Products — Articles divers en papier		
305	216	198	130	1,346	806	121	26	64	17	127	26	1
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$ 5.1	\$ .4	\$ 2.8	\$ .5	\$ 31.6	\$ 6.0	\$ 13.6	\$ .0	\$ 77.8	\$ 3.9	\$ 7.0	\$ 1.3	2
4.5	.1	1.4	.2	9.7	2.0	.5	.0	27.7	.1	3.9	.4	3
2.4	1.1	1.7	1.0	12.6	6.9	7.0	.0	98.8	1.0	6.1	.9	4
29.8	7.5	18.8	4.2	131.6	36.4	26.8	2.4	96.3	7.7	23.1	3.2	5
31.3	10.8	21.2	6.9	169.3	86.1	29.9	2.9	387.5	36.4	28.3	4.1	6
1.9	1.1	1.9	1.0	95.2	60.4	4.0	.2	186.3	38.8	2.0	.6	7
49.1	17.3	39.5	12.9	402.5	299.4	116.6	8.5	1,723.6	248.6	79.6	27.4	8
3.6	.4	5.5	.4	144.5	14.2	40.8	.2	384.9	21.1	9.5	1.6	9
3.8	2.4	4.6	1.1	19.5	20.3	3.2	.4	19.8	2.4	2.8	.7	10
131.5	41.2	97.5	28.2	1,016.5	531.8	242.3	14.5	3,002.7	360.0	162.5	40.3	11
13.5	7.5	5.9	5.4	66.8	42.7	7.2	1.9	20.4	17.3	2.6	.5	12
16.4	6.2	10.4	3.1	82.7	33.4	13.9	1.5	104.0	16.2	13.9	2.4	13
3.3	.4	2.2	.1	16.8	1.3	6.1	.0	53.1	.8	4.6	.1	14
5.2	7.3	7.8	3.4	76.2	115.9	10.0	1.5	147.8	46.1	8.1	1.9	15
1.0	1.4	1.0	1.3	7.3	5.8	1.3	.6	3.5	.1	2.0	.0	16
3.0	.2	3.9	.2	80.4	36.3	11.1	1.5	275.7	90.0	5.1	10.1	17
27.1	7.6	21.4	5.9	263.9	134.1	57.3	3.5	1,024.2	78.8	43.4	10.2	18
17.2	8.6	17.2	4.1	119.3	77.2	50.0	2.6	434.0	87.0	18.6	5.6	19
45.1	5.6	27.8	5.5	309.0	108.0	86.4	1.6	940.1	32.3	64.3	9.9	20
.3	3.7	.2	.7	6.0	22.8	.8	.2	.2	8.6	.1	.4	21
190.4	46.9	136.3	17.9	1,085.4	365.4	234.8	16.6	1,277.5	88.6	198.5	28.2	22
.2	.1	.1	.3	.9	.7	.2	.1	.8	.0	.4	.0	23
.2	.0	.0	.0	.4	.0	.0	.0	1.9	.0	.1	.0	24
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	25
.0	.0	.2	.0	.2	.0	.0	.0	.1	.0	.0	.0	26
.2	.0	.0	.0	.9	.0	.3	.0	14.3	.4	.1	.1	27
.4	.1	1.3	.2	14.5	5.8	2.0	.0	9.7	.2	.8	.2	28
191.3	47.1	138.0	18.4	1,102.3	372.1	237.3	16.7	1,304.3	89.3	199.9	28.5	29
141.7	38.9	106.6	13.9	845.5	275.2	170.5	13.2	889.2	73.1	128.8	22.3	30
1.9	1.0	.9	.1	5.0	2.1	1.0	.4	1.9	.2	1.0	.2	31
.1	.0	.1	.1	2.7	1.4	.5	.0	12.8	2.8	.2	.4	32
.0	.1	.1	.0	.3	.2	.1	.0	.2	.0	.1	.0	33
1.1	.5	.6	.3	6.7	6.1	.5	.1	3.8	2.0	.3	.1	34
2.8	.7	2.8	.3	29.3	20.3	8.7	.4	87.0	12.3	5.0	1.4	35
.0	.0	.0	.0	3.5	1.0	.0	.0	3.0	.3	.1	.0	36
.1	.0	.0	.0	.6	.1	.3	.0	2.2	.1	.1	.0	37
.4	.0	.4	.0	1.1	.3	.9	.0	8.9	.2	.9	.1	38
.3	.1	.2	.1	1.1	.5	.7	.0	.6	.0	.1	.1	39
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	40
32.2	9.0	18.9	4.6	149.4	79.4	32.7	3.2	101.1	10.7	46.8	4.7	41
180.7	50.3	130.8	19.4	1,045.2	386.6	215.9	17.4	1,110.5	101.6	183.4	29.1	42
.2	.0	.1	.0	2.2	1.1	.2	.0	16.5	.5	.1	.0	43
10.5	3.1	7.3	1.0	54.9	15.7	21.3	.6	177.2	11.8	16.5	.6	44
1.7	.1	1.1	.1	10.7	.6	2.1	.1	72.5	.5	2.3	.1	45
.1	.0	.0	.0	.4	.0	.1	.0	.0	.0	1.0	.0	46
3.4	1.0	4.5	1.2	29.1	28.4	11.4	.9	90.7	15.5	8.2	3.6	47



**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in millions of dollars)

	<b>Industrial Division:</b>		<b>Group 8—</b>		<b>Commercial</b>		<b>Engraving</b>	
	<b>Manufacturing—(Continued)</b>	<b>Division industrielle:</b> <i>Fabrication—(Suite)</i>	<b>Sub-Total</b>		<b>Printing</b>		<b>Stereotyping and</b>	<b>Allied Industries</b>
			<i>Groupe 8—</i>		<i>Impression</i>		<i>Gravure, stéréotypie</i>	<i>et industries connexes</i>
			<i>Total partiel</i>		<i>commerciale</i>			
1	No. Profit Co's./Loss Co's.....	<i>N<sup>bre</sup> de C<sup>ies</sup> à profit/C<sup>ies</sup> à perte....</i>	312	69	553	189	106	51
	<b>Assets—</b>	<b>Actif—</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>
2	Cash.....	<i>Encaisse.....</i>	\$ 98.4	\$ 5.3	\$ 5.5	\$ .1	\$ 5.3	\$ .4
3	Government Securities.....	<i>Titres du gouvernement.....</i>	32.1	.6	1.2	.0	1.6	.0
4	Other Securities.....	<i>Autres titres.....</i>	111.8	1.9	2.7	.2	6.2	.2
5	Receivables.....	<i>Effets à recevoir.....</i>	146.3	13.2	21.4	3.8	16.4	1.0
6	Inventories.....	<i>Inventaires.....</i>	445.7	43.5	18.5	2.8	12.5	.4
7	Land.....	<i>Terrains.....</i>	192.3	39.6	1.6	.2	1.8	.0
8	Buildings and Equipment.....	<i>Bâtiments et matériel.....</i>	1,919.8	284.5	77.3	11.1	59.6	2.8
9	Investment in Affiliates.....	<i>Investissement en filiales.....</i>	435.2	22.9	2.4	.2	11.1	.0
10	Other Assets.....	<i>Autre actif.....</i>	25.8	3.5	5.5	1.8	2.2	.1
11	Total Assets (or Liabilities)...	<i>Actif (ou passif) total.....</i>	3,407.4	414.8	136.1	20.4	116.8	4.8
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	<i>Emprunts en banque.....</i>	30.3	19.6	7.2	2.5	3.5	.2
13	Payables.....	<i>Effets à payer.....</i>	131.8	20.2	13.8	2.9	8.8	.6
14	Tax Liabilities.....	<i>Impôts à payer.....</i>	63.7	1.0	2.4	.1	3.4	.0
15	Other Liabilities.....	<i>Autre passif.....</i>	165.8	49.5	4.7	2.2	4.0	.2
16	Mortgage Debt.....	<i>Dettes hypothécaires.....</i>	6.8	.8	1.8	.5	3.6	.0
17	Other Funded Debt.....	<i>Autre dette fondée.....</i>	291.8	101.6	9.6	1.3	6.3	.1
18	Deprec. & Deplet. Reserve.....	<i>Réserve, dépréc<sup>n</sup> &amp; épuis<sup>t</sup>.....</i>	1,124.8	92.5	40.2	5.3	32.7	1.2
19	Capital Stock.....	<i>Capital-actions.....</i>	502.7	95.2	21.9	4.2	15.4	2.5
20	Surplus.....	<i>Surplus.....</i>	1,090.8	43.8	35.0	2.2	39.2	.1
21	Less Deficit.....	<i>Moins déficit.....</i>	1.1	9.2	.5	.8	.1	.1
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	<i>Ventes.....</i>	1,710.8	133.5	154.8	23.2	113.9	6.3
23	Rents Received.....	<i>Loyers reçus.....</i>	1.3	.1	.2	.0	.5	.0
24	Bond Interest Received.....	<i>Intérêts obligataires reçus.....</i>	2.0	.0	.0	.0	.0	.0
25	Mortgage Interest Received.....	<i>Intérêts hypothécaires reçus.....</i>	.1	.0	.0	.0	.0	.0
26	Foreign Dividends Received.....	<i>Dividendes étrangers reçus.....</i>	.1	.0	.0	.0	.0	.0
27	Canadian Dividends Rec'd.....	<i>Dividendes canadiens reçus.....</i>	14.8	.5	.1	.0	.6	.0
28	Other Revenues.....	<i>Autres recettes.....</i>	12.5	.4	.2	.0	.5	.1
29	Total Revenues.....	<i>Total des recettes.....</i>	1,741.5	134.5	155.4	23.2	115.5	6.5
	<b>Expenses—</b>	<b>Dépenses—</b>						
30	Cost of Sales.....	<i>Coût des ventes.....</i>	1,188.6	108.6	98.3	14.1	72.7	4.0
31	Rents Paid.....	<i>Loyers payés.....</i>	3.8	.7	1.7	.5	1.1	.2
32	Bond Interest Paid.....	<i>Intérêts obligataires payés.....</i>	13.5	3.2	.3	.0	.3	.0
33	Mortgage Interest Paid.....	<i>Intérêts hypothécaires payés.....</i>	.4	.0	.2	.0	.0	.0
34	Other Interest Paid.....	<i>Autres intérêts payés.....</i>	4.5	2.2	.7	.1	.4	.0
35	Capital Cost Allowance.....	<i>Allocation, coût en capital.....</i>	100.7	14.0	5.3	.7	3.3	.3
36	Depletion Charged.....	<i>Épuisement imputé.....</i>	3.1	.3	.0	.0	.0	.0
37	Charitable Donations.....	<i>Dons de charité.....</i>	2.6	.1	.1	.0	.2	.0
38	Pension Contributions.....	<i>Contrib., caisses de pension.....</i>	10.7	.3	.6	.1	1.3	.0
39	Group Insurance Contrib.....	<i>Contrib., assurance collective.....</i>	1.4	.1	.3	.0	.2	.0
40	Write-off Mine Development.....	<i>Amortissem<sup>t</sup>, aménagement minier.....</i>	.0	.0	.0	.0	.0	.0
41	Other Expenses.....	<i>Autres dépenses.....</i>	180.5	18.6	39.7	8.2	26.4	2.2
42	Total Expenses.....	<i>Total des dépenses.....</i>	1,509.8	148.1	147.2	23.7	105.9	6.7
43	Adjustments.....	<i>Redressements.....</i>	16.7	.6	.0	.0	.1	.0
44	Current Year Profit (Loss).....	<i>Profit (perte) d'année courante.....</i>	215.0	13.0	8.2	.5	9.6	.3
45	Cash Dividends Charged.....	<i>Dividendes imputés en espèces.....</i>	76.9	.7	1.6	.0	1.8	.0
46	Stock Dividends Charged.....	<i>Dividendes imputés en actions.....</i>	1.1	.0	.1	.0	.1	.0
47	Capital Expenditures.....	<i>Immobilisations.....</i>	110.3	20.0	8.7	1.5	5.2	.2



**TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
 (En millions de dollars)

Publishing and Printing — Édition et impression		Group 9-Sub-Total — Groupe 9—Total partiel		Agricultural Implements — Instruments aratoires		Boilers and Fabricated Structural Steel — Chaudières et profilés d'acier de charpente		Hardware and Tools — Quincaillerie et outils		Household, Office and Store Machinery — Machines: ménage, bureau et magasin		
427	169	1,086	409	50	3	98	51	176	67	120	67	1
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$ 21.7	\$ .8	\$ 32.5	\$ 1.3	\$ 3.2	\$ .1	\$ 5.8	\$ .1	\$ 7.5	\$ .2	\$ 17.0	\$ 1.2	2
3.6	.1	6.5	.1	.1	.0	5.3	.0	1.4	.0	.1	.0	3
27.1	1.0	36.0	1.4	.3	.1	6.2	.4	2.2	.1	1.7	.1	4
38.4	4.5	76.2	9.3	73.4	1.0	64.7	6.4	14.9	1.6	44.7	9.5	5
17.9	1.6	48.9	4.8	76.2	.9	154.2	8.3	34.5	2.1	61.8	21.5	6
11.0	1.3	14.4	1.6	3.9	.0	6.2	1.0	2.3	.1	2.4	1.5	7
161.2	21.9	298.2	35.9	113.3	1.7	123.8	9.1	60.1	7.2	112.5	19.7	8
24.6	.8	38.1	1.0	98.5	.0	19.2	.4	4.2	.7	77.8	16.1	9
26.7	3.7	34.4	5.6	2.8	.1	3.7	.6	3.0	.5	2.9	1.1	10
332.3	35.7	585.2	60.9	371.8	3.9	389.1	26.3	130.1	12.5	320.9	70.7	11
8.0	1.7	18.7	4.5	7.8	.6	23.8	8.3	3.9	1.3	6.2	6.8	12
25.4	5.6	48.0	9.1	22.4	.6	28.9	5.1	9.3	1.2	16.6	5.7	13
10.2	.1	16.0	.2	3.6	.0	6.7	.1	2.9	.1	8.2	.3	14
23.0	4.2	31.7	6.7	16.0	.2	96.8	5.5	8.0	1.2	61.8	10.4	15
2.7	.3	8.2	.8	.2	.1	.6	.4	.5	.4	1.5	.6	16
42.0	10.3	57.9	11.7	64.0	.0	8.6	.8	4.4	.2	33.1	1.9	17
69.9	8.0	142.8	14.5	66.3	1.0	68.5	3.5	33.2	4.5	52.4	6.0	18
43.2	7.0	80.5	13.7	88.5	.7	48.6	2.8	26.5	2.4	43.8	34.0	19
109.8	2.6	184.0	5.0	103.1	.9	107.0	3.1	42.0	1.8	97.7	7.4	20
1.9	4.3	2.5	5.2	.0	.2	.3	3.3	.6	.6	.3	2.3	21
332.1	39.4	600.8	68.9	295.5	4.7	365.7	34.0	124.0	7.8	274.0	59.2	22
1.4	.1	2.0	.2	.1	.0	.1	.0	.1	.0	.3	.0	23
.2	.0	.2	.0	.0	.0	.2	.0	.0	.0	.0	.0	24
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	25
.1	.0	.1	.0	7.4	.0	.0	.0	.0	.0	.0	.0	26
1.2	.0	1.9	.0	.4	.0	1.5	.0	.2	.0	.1	.0	27
1.9	.1	2.6	.2	3.9	.0	.7	.2	.9	.1	5.0	.2	28
336.8	39.6	607.7	69.3	307.3	4.8	368.2	34.2	125.2	7.9	279.4	59.4	29
128.1	20.9	299.0	39.0	222.7	4.0	271.5	29.6	83.1	6.1	173.3	50.1	30
2.1	.3	4.9	1.0	.1	.0	1.0	.4	.6	.1	1.5	.6	31
1.2	.3	1.7	.3	2.9	.0	.3	.0	.1	.0	.2	.0	32
.1	.0	.3	.1	.0	.0	.0	.0	.0	.0	.1	.0	33
.8	.1	1.9	.3	1.4	.1	2.2	.2	.5	.1	1.5	.5	34
10.5	1.3	19.1	2.3	5.3	.1	8.4	.5	3.5	.3	11.1	1.8	35
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	36
1.1	.0	1.4	.0	.2	.0	.3	.0	.1	.0	.2	.0	37
2.2	.4	4.1	.4	2.6	.0	.9	.0	.9	.0	.9	.3	38
.4	.1	.9	.1	.2	.0	.2	.0	.5	.0	.5	.1	39
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	40
155.1	19.9	221.2	30.2	45.9	.8	59.3	6.5	23.4	1.7	60.6	9.8	41
301.5	43.3	554.5	73.7	281.2	5.0	344.2	37.2	112.7	8.3	249.9	63.2	42
1.0	.0	.9	.0	11.2	.0	1.5	.0	.1	.0	.2	.1	43
36.3	3.6	54.1	4.4	14.9	.2	25.6	3.1	12.4	.5	29.3	3.7	44
4.7	.0	8.1	.0	8.8	.0	5.0	.0	3.1	.2	3.3	.0	45
.3	.0	.5	.0	.0	.1	.1	.0	.2	.0	.1	.0	46
22.5	1.8	36.4	3.5	11.0	.0	16.1	1.0	3.9	.5	13.9	4.3	47

**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in millions of dollars)

	<b>Industrial Division:</b>	<b>Division industrielle:</b>	<b>Iron Castings</b>		<b>Machine Shop Products</b>		<b>Machine Tools</b>	
	<b>Manufacturing—(Continued)</b>	<b>Fabrication—(Suite)</b>	<b>Moulage en fonte</b>		<b>Produits d'ateliers d'usinage</b>		<b>Machines—outils</b>	
1	No. Profit Co's./Loss Co's.....	N <sup>bre</sup> de C <sup>ies</sup> à profit/C <sup>ies</sup> à perte....	131	61	406	147	34	45
	<b>Assets—</b>	<b>Actif—</b>	<b>Profit</b>	<b>Loss-Perte</b>	<b>Profit</b>	<b>Loss-Perte</b>	<b>Profit</b>	<b>Loss-Perte</b>
2	Cash.....	Encaisse.....	\$ 17.5	\$ 1.5	\$ 3.1	\$ .2	\$ 1.9	\$ .4
3	Government Securities.....	Titres du gouvernement.....	4.9	.4	.4	.1	.1	.0
4	Other Securities.....	Autres titres.....	15.4	1.6	.7	.1	.6	.0
5	Receivables.....	Effets à recevoir.....	30.2	6.7	10.3	2.9	3.2	3.1
6	Inventories.....	Inventaires.....	58.9	9.9	12.9	2.2	4.6	6.6
7	Land.....	Terrains.....	6.5	1.2	1.1	.2	.2	.4
8	Buildings and Equipment.....	Bâtiments et matériel.....	117.0	40.8	31.6	6.7	13.0	6.4
9	Investment in Affiliates.....	Investissement en filiales.....	53.8	3.9	1.0	.4	.2	.1
10	Other Assets.....	Autre actif.....	3.3	1.5	2.8	1.1	.3	.5
11	Total Assets (or Liabilities)...	Actif (ou passif) total.....	307.5	67.5	63.8	14.0	24.1	17.5
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	Emprunts en banque.....	8.2	5.1	4.1	.9	.3	2.9
13	Payables.....	Effets à payer.....	16.9	7.4	7.0	1.5	1.5	3.2
14	Tax Liabilities.....	Impôts à payer.....	7.0	.2	.8	.1	.2	.1
15	Other Liabilities.....	Autre passif.....	12.8	3.6	7.0	1.2	1.4	.6
16	Mortgage Debt.....	Dettes hypothécaires.....	.3	3.6	2.0	.4	.2	.3
17	Other Funded Debt.....	Autre dette fondée.....	26.1	8.2	.5	.1	1.0	.1
18	Deprec. & Deplet. Reserve.....	Réserve, dépréc <sup>n</sup> & épuis <sup>t</sup> .....	62.9	13.8	15.1	3.5	7.6	2.7
19	Capital Stock.....	Capital-actions.....	72.5	15.4	10.0	3.4	1.5	6.2
20	Surplus.....	Surplus.....	100.8	11.7	17.8	3.8	10.3	1.7
21	Less Deficit.....	Moins déficit.....	.0	1.5	.4	.8	.0	.3
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	Ventes.....	300.8	44.9	72.8	16.4	20.9	17.2
23	Rents Received.....	Loyers reçus.....	.1	.0	.1	.1	.0	.0
24	Bond Interest Received.....	Intérêts obligataires reçus.....	.0	.0	.0	.0	.0	.0
25	Mortgage Interest Received....	Intérêts hypothécaires reçus.....	.0	.0	.0	.0	.0	.0
26	Foreign Dividends Received....	Dividendes étrangers reçus.....	1.0	.0	.0	.0	.0	.0
27	Canadian Dividends Rec'd.....	Dividendes canadiens reçus.....	2.9	.0	.0	.0	.0	.0
28	Other Revenues.....	Autres recettes.....	2.5	.3	.4	.1	.1	.2
29	Total Revenues.....	Total des recettes.....	307.3	45.3	73.3	16.6	21.0	17.4
	<b>Expenses—</b>	<b>Dépenses—</b>						
30	Cost of Sales.....	Coût des ventes.....	229.0	36.3	47.5	13.3	15.2	14.7
31	Rents Paid.....	Loyers payés.....	.3	.1	.5	.3	.1	.1
32	Bond Interest Paid.....	Intérêts obligataires payés.....	1.3	.4	.0	.0	.0	.0
33	Mortgage Interest Paid.....	Intérêts hypothécaires payés.....	.0	.2	.1	.0	.0	.0
34	Other Interest Paid.....	Autres intérêts payés.....	1.0	.4	.4	.1	.0	.2
35	Capital Cost Allowance.....	Allocation, coût en capital.....	7.9	2.1	2.6	.4	.7	.1
36	Depletion Charged.....	Épuisement imputé.....	.0	.0	.0	.0	.0	.0
37	Charitable Donations.....	Dons de charité.....	.3	.0	.0	.0	.0	.0
38	Pension Contributions.....	Contrib., caisses de pension.....	1.3	.1	.1	.0	.0	.0
39	Group Insurance Contrib.....	Contrib., assurance collective.....	.6	.2	.5	.0	.0	.0
40	Write-off Mine Development...	Amortissem <sup>t</sup> , aménagement minier.....	.0	.0	.0	.0	.4	.0
41	Other Expenses.....	Autres dépenses.....	35.3	6.5	16.9	3.5	3.5	2.5
42	Total Expenses.....	Total des dépenses.....	276.9	46.3	68.5	17.7	20.0	17.7
43	Adjustments.....	Redressements.....	3.8	.0	.0	.1	.0	.0
44	Current Year Profit (Loss).....	Profit (perte) d'année courante.....	26.5	1.0	4.8	1.0	1.1	.3
45	Cash Dividends Charged.....	Dividendes imputés en espèces.....	6.9	.2	.8	.0	.0	.0
46	Stock Dividends Charged.....	Dividendes imputés en actions.....	.0	.0	.0	.0	.0	.0
47	Capital Expenditures.....	Immobilisations.....	9.3	3.0	3.2	.5	.6	.1



**TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
 (En millions de dollars)

Machinery n.e.c. — Machines, n.c.a.		Primary Iron and Steel — Fer et acier, formes primaires		Sheet Metal Products — Tôlerie		Wire and Wire Products — Fil métallique et articles en fil métallique		Miscellaneous Iron and Steel Products — Produits divers de fer et acier		Group 10— Sub-Total — Groupe 10— Total partiel		
244	137	34	21	278	104	59	13	116	58	1,746	774	1
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$ 14.0	\$ 1.5	\$ 33.4	\$ .1	\$ 26.0	\$ .2	\$ 3.3	\$ .1	\$ 6.6	\$ 1.6	\$ 139.1	\$ 7.2	2
4.2	.1	29.2	.0	2.0	.0	1.4	.0	1.5	.0	50.6	.7	3
6.1	.3	47.7	.1	2.1	.4	4.2	.0	.8	.2	88.0	3.5	4
48.9	17.7	98.5	.2	41.6	4.3	8.5	.3	16.5	5.4	455.4	59.3	5
74.4	45.8	198.6	.2	59.5	5.4	19.1	.9	24.4	8.2	779.2	112.0	6
3.5	2.8	13.8	.0	4.0	.6	1.1	.1	1.5	.4	46.5	8.3	7
96.1	66.2	699.7	.9	139.1	11.9	39.1	2.0	40.1	35.7	1,585.3	208.4	8
5.5	2.1	88.3	.6	5.3	.3	2.6	.0	2.4	9.1	358.7	33.7	9
3.9	4.1	7.6	.0	3.0	.9	1.2	.2	1.7	.7	36.2	11.3	10
256.6	140.7	1,216.7	2.1	282.5	24.0	80.4	3.6	95.5	61.4	3,539.0	444.3	11
10.8	7.9	7.9	.1	6.0	2.4	1.8	.4	4.2	14.7	85.0	51.3	12
23.5	13.0	74.1	.1	23.1	3.1	6.0	.4	8.1	4.1	237.3	45.3	13
7.0	.2	28.1	.0	7.2	.0	2.0	.0	2.3	.2	76.1	1.2	14
29.8	33.2	106.7	2.5	12.3	8.8	2.8	1.3	11.8	6.7	367.3	75.1	15
2.2	2.1	.1	.0	1.5	.5	.5	.4	.2	.0	9.8	8.7	16
8.0	3.6	98.3	.0	22.1	1.0	2.3	.0	2.2	.0	270.7	16.1	17
43.4	32.2	377.0	.3	72.9	5.1	20.2	.6	18.1	7.6	837.4	80.7	18
34.8	23.6	159.5	3.5	48.3	4.4	9.4	.8	15.7	18.8	559.0	116.1	19
98.5	30.9	366.5	.4	89.2	2.3	35.5	.1	32.8	11.0	1,101.2	75.1	20
1.3	5.9	1.4	4.8	.2	3.7	.0	.3	.0	1.7	4.7	25.3	21
306.4	102.0	691.5	3.6	329.7	24.1	76.0	2.8	111.5	39.7	2,968.7	356.3	22
2.9	.1	.0	.0	.1	.0	.1	.0	.1	.0	3.9	.2	23
.1	.0	.7	.0	.0	.0	.1	.0	.0	.0	1.3	.0	24
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.1	.0	25
.1	.0	.0	.0	.0	.0	.1	.0	.0	.0	8.6	.0	26
.7	.0	8.9	.0	.0	.0	.4	.0	.5	.1	15.4	.3	27
1.9	.7	4.8	.1	2.2	.0	.2	.0	.4	.0	23.1	1.9	28
312.1	102.7	706.0	3.7	332.1	24.2	76.8	2.8	112.5	39.9	3,021.2	358.7	29
215.1	82.8	510.5	2.6	255.8	21.2	52.1	2.2	82.8	34.6	2,158.5	297.5	30
1.0	.3	.9	.0	1.3	.3	.2	.0	.4	.3	7.9	2.4	31
.3	.0	2.6	.0	.7	.1	.1	.0	.1	.0	8.6	.6	32
.1	.1	.0	.0	.1	.0	.0	.0	.0	.0	.5	.4	33
1.6	.7	2.3	.0	.9	.1	.1	.1	.5	.9	12.4	3.2	34
6.1	3.0	55.9	.1	8.7	.4	2.7	.1	2.6	.6	115.5	9.5	35
.0	.0	.3	.0	.0	.0	.0	.0	.0	.0	.3	.0	36
.2	.1	1.1	.0	.2	.0	.1	.0	.1	.0	2.6	.1	37
.9	.6	4.3	.0	1.9	.0	.5	.0	.5	.3	14.9	1.5	38
.4	.1	.5	.0	1.6	.1	.1	.0	.4	.0	5.4	.7	39
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.4	.0	40
57.6	20.3	39.9	2.4	35.1	4.4	11.9	.5	15.4	4.7	404.7	63.6	41
283.1	108.0	618.2	5.1	306.3	26.7	67.9	2.9	102.6	41.4	2,731.6	379.4	42
.6	.1	11.4	.4	.3	.0	.3	.1	.5	.2	26.4	.4	43
28.3	5.2	76.3	1.8	26.1	2.5	8.5	.2	9.3	1.7	263.1	21.1	44
7.1	1.1	13.1	.0	9.1	.1	2.7	.0	2.6	.9	62.5	2.6	45
.2	.0	.0	.0	.9	.0	.1	.0	.0	.0	1.7	.1	46
6.0	6.0	79.7	.1	9.9	1.1	3.9	.5	3.5	.9	161.0	17.8	47



**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in millions of dollars)

	<b>Industrial Division:</b>		<b>Aircraft and Parts</b>		<b>Auto Repair and Garages</b>		<b>Motor Vehicles</b>	
	<b>Manufacturing—(Continued)</b>	<b>Division industrielle: Fabrication—(Suite)</b>	<b>Avions et pièces</b>		<b>Réparation d'automobiles et garages</b>		<b>Véhicules automobiles</b>	
1	No. Profit Co's./Loss Co's.....	N <sup>bre</sup> de C <sup>ies</sup> à profit/C <sup>ies</sup> à perte....	39	24	450	162	29	(g)
	<b>Assets—</b>	<b>Actif—</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>
2	Cash.....	Encaisse.....	\$ 13.5	\$ .4	\$ 3.2	\$ .1	\$ 18.8	\$ .0
3	Government Securities.....	Titres du gouvernement.....	.1	.0	.1	.0	.4	.0
4	Other Securities.....	Autres titres.....	1.6	.0	.6	1.1	60.2	.0
5	Receivables.....	Effets à recevoir.....	28.9	7.6	6.3	1.0	30.3	.0
6	Inventories.....	Inventaires.....	68.1	35.4	7.8	1.0	95.8	.0
7	Land.....	Terrains.....	2.5	.3	1.1	.3	5.1	.0
8	Buildings and Equipment.....	Bâtiments et matériel.....	144.5	19.0	14.6	2.5	304.0	.0
9	Investment in Affiliates.....	Investissement en filiales.....	24.0	.2	5.5	.4	55.3	.0
10	Other Assets.....	Autre actif.....	2.2	2.0	2.8	.7	14.7	.0
11	Total Assets (or Liabilities)...	Actif (ou passif) total.....	285.4	64.8	42.0	7.2	584.6	.0
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	Emprunts en banque.....	13.1	2.8	1.7	.8	2.4	.0
13	Payables.....	Effets à payer.....	27.2	4.7	5.8	1.4	75.0	.0
14	Tax Liabilities.....	Impôts à payer.....	9.6	.0	.5	.0	18.8	.0
15	Other Liabilities.....	Autre passif.....	68.5	33.3	4.8	2.2	52.8	.0
16	Mortgage Debt.....	Dettes hypothécaires.....	7.6	.3	1.8	.4	.4	.0
17	Other Funded Debt.....	Autre dette fondée.....	12.0	1.6	1.0	.0	.1	.0
18	Deprec. & Deplet. Reserve.....	Réserve, dépréc <sup>n</sup> & épuis <sup>t</sup> .....	61.2	7.7	6.6	1.0	153.4	.0
19	Capital Stock.....	Capital-actions.....	28.7	2.6	10.3	1.6	24.2	.0
20	Surplus.....	Surplus.....	58.0	11.7	9.8	.5	257.5	.0
21	Less Deficit.....	Moins déficit.....	.5	.1	.3	.7	.0	.0
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	Ventes.....	422.3	56.8	72.9	11.3	909.2	.0
23	Rents Received.....	Loyers reçus.....	.1	.0	.3	.2	.1	.0
24	Bond Interest Received.....	Intérêts obligataires reçus.....	.0	.0	.0	.0	1.4	.0
25	Mortgage Interest Received.....	Intérêts hypothécaires reçus.....	.0	.0	.0	.0	.0	.0
26	Foreign Dividends Received.....	Dividendes étrangers reçus.....	.0	.0	.0	.0	.0	.0
27	Canadian Dividends Rec'd.....	Dividendes canadiens reçus.....	.0	.0	.0	.0	6.7	.0
28	Other Revenues.....	Autres recettes.....	1.8	.1	.8	.1	3.9	.0
29	Total Revenues.....	Total des recettes.....	424.3	56.9	73.9	11.5	921.3	.0
	<b>Expenses—</b>	<b>Dépenses—</b>						
30	Cost of Sales.....	Coût des ventes.....	326.7	43.7	51.1	7.6	740.0	.0
31	Rents Paid.....	Loyers payés.....	.4	.1	2.0	.4	1.0	.0
32	Bond Interest Paid.....	Intérêts obligataires payés.....	.7	.1	.0	.0	.0	.0
33	Mortgage Interest Paid.....	Intérêts hypothécaires payés.....	.3	.0	.1	.0	.0	.0
34	Other Interest Paid.....	Autres intérêts payés.....	1.1	.2	.2	.0	.1	.0
35	Capital Cost Allowance.....	Allocation, coût en capital.....	17.3	1.6	1.1	.2	30.7	.0
36	Depletion Charged.....	Épuisement imputé.....	.0	.0	.0	.0	.0	.0
37	Charitable Donations.....	Dons de charité.....	.4	.0	.0	.0	.6	.0
38	Pension Contributions.....	Contrib., caisses de pension.....	3.2	.0	.0	.0	5.1	.0
39	Group Insurance Contrib.....	Contrib., assurance collective.....	1.3	.0	.1	.0	.3	.0
40	Write-off Mine Development.....	Amortissem <sup>t</sup> , aménagement minier.....	.0	.0	.0	.0	.0	.0
41	Other Expenses.....	Autres dépenses.....	46.9	10.7	16.5	3.6	80.2	.0
42	Total Expenses.....	Total des dépenses.....	398.2	56.4	71.2	11.9	857.9	.0
43	Adjustments.....	Redressements.....	.3	1.6	.0	.0	10.7	.0
44	Current Year Profit (Loss).....	Profit (perte) d'année courante.....	26.4	1.0	2.8	.4	52.7	.0
45	Cash Dividends Charged.....	Dividendes imputés en espèces.....	6.9	.3	.2	.0	26.4	.0
46	Stock Dividends Charged.....	Dividendes imputés en actions.....	.0	.0	.0	.0	.0	.0
47	Capital Expenditures.....	Immobilisations.....	19.8	2.1	1.3	.6	26.1	.0

**TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
*(En millions de dollars)*

Motor Vehicle Parts and Accessories — <i>Pièces et accessoires de véhicules automobiles</i>		Boat and Ship Building and Repairing — <i>Construction et réparation de navires</i>		Miscellaneous Transportation Equipment — <i>Matériel divers de transport</i>		Group 11— Sub-Total — <i>Groupe 11— Total partiel</i>		Aluminum Products — <i>Articles en aluminium</i>		Other Non-Ferrous Metal Products — <i>Autres produits des métaux non ferreux</i>		
102	47	98	53	31	3	749	289	102	47	290	112	1
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$ 10.5	\$ 1.7	\$ 5.6	\$ .7	\$ 6.7	.4	\$ 58.3	\$ 3.3	\$ 1.1	\$ 1.7	\$ 11.5	\$ 22.0	2
2.2	.1	10.1	.2	4.7	.0	17.6	.3	.2	.0	2.6	3.9	3
2.6	2.0	6.2	4.6	3.7	.3	74.9	7.9	4.1	.2	5.6	.1	4
18.1	3.7	24.4	3.3	17.7	10.2	125.8	25.9	13.1	3.4	45.4	23.6	5
37.2	5.9	86.3	3.6	28.6	10.9	323.8	56.8	10.9	10.7	62.8	119.9	6
2.3	.8	3.0	.1	1.0	1.7	15.0	3.2	.2	.1	3.7	34.1	7
106.4	19.2	82.4	10.4	55.7	36.2	707.5	87.3	17.5	84.3	125.9	1,027.8	8
14.4	1.3	15.3	.4	10.6	4.4	125.0	6.6	1.2	8.0	11.8	144.2	9
2.1	.9	2.6	.4	1.8	.9	26.3	4.9	.8	2.1	4.1	16.0	10
195.8	35.4	235.9	23.7	130.6	65.1	1,474.3	196.1	49.1	110.5	273.5	1,391.5	11
3.8	1.4	2.4	2.8	2.5	9.0	25.9	16.9	5.0	7.5	13.5	5.8	12
15.3	2.8	11.6	2.3	17.3	3.1	152.1	14.4	7.5	5.8	21.3	30.2	13
6.5	.1	3.5	.1	5.5	.8	44.3	1.1	1.5	.0	6.6	1.7	14
10.2	1.5	78.6	5.6	6.0	6.9	220.9	49.4	3.7	1.0	28.6	146.0	15
.6	.0	.3	1.4	1.0	.0	11.8	2.1	.4	3.0	1.2	1.3	16
3.7	4.0	2.4	.1	4.1	.0	23.2	5.7	3.3	48.6	9.7	513.7	17
64.2	9.6	54.7	1.6	30.7	18.1	370.7	38.0	7.7	3.6	64.7	361.3	18
18.8	6.0	15.2	7.0	22.6	14.3	119.8	31.4	10.0	40.8	35.8	189.3	19
72.8	10.9	67.5	3.2	40.9	12.8	506.5	39.1	10.4	2.3	92.8	145.4	20
.0	1.0	.1	.3	.0	.0	.9	2.0	.3	2.1	.4	3.2	21
217.9	34.4	163.0	20.2	177.5	66.5	1,962.8	189.2	67.3	20.4	315.4	311.1	22
.1	.0	.1	.0	.1	.1	.8	.3	.1	.2	.2	2.3	23
.0	.0	.3	.0	.1	.0	1.8	.0	.0	.0	.1	.1	24
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	25
.0	.0	.1	.0	.0	.0	.1	.0	.0	.0	.0	8.4	26
.2	.1	.3	.1	.3	.1	7.4	.3	.1	.3	.6	1.1	27
1.2	.3	1.3	.1	.7	.6	9.7	1.1	.2	.0	1.1	4.1	28
219.5	34.8	165.0	20.4	178.7	67.4	1,982.7	190.9	67.7	20.9	317.3	327.1	29
146.2	30.3	120.2	18.1	142.6	50.7	1,526.7	150.4	42.5	16.4	233.2	187.5	30
.9	.1	.3	.2	.2	.1	4.8	.9	.5	.1	1.6	1.4	31
.1	.2	.1	.0	.1	.0	1.0	.3	.1	1.1	.4	18.9	32
.0	.0	.0	.0	.0	.0	.5	.0	.0	.0	.1	.0	33
.4	.0	.5	.2	.2	.6	2.6	1.1	.4	.3	1.1	.6	34
6.3	1.3	3.7	.8	3.3	1.4	62.4	5.4	1.4	.3	7.4	44.0	35
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	36
.2	.0	.1	.0	.2	.0	1.4	.1	.0	.0	.6	.4	37
2.1	.1	.7	.0	1.3	.7	12.5	.8	.1	.0	1.3	1.3	38
.5	.2	.2	.0	.3	.0	2.6	.3	.1	.0	.4	.1	39
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	40
38.9	4.1	27.0	1.1	13.7	16.6	223.3	36.1	17.8	3.0	49.2	66.8	41
195.8	36.4	153.0	20.6	161.9	70.2	1,837.9	195.3	62.9	21.3	295.1	321.1	42
.2	.1	.2	.1	.4	.0	11.1	1.7	.2	1.6	.6	9.9	43
23.5	1.6	11.8	.2	16.5	2.8	133.7	6.1	4.6	2.1	21.6	3.9	44
13.2	.2	4.2	.1	8.0	.0	58.8	.7	.3	.0	3.3	15.4	45
.1	.0	.0	.1	.0	.0	.1	.1	.0	.0	1.9	.0	46
6.0	1.1	5.4	7.0	7.5	10.1	66.0	20.8	2.3	24.4	9.0	62.3	47



**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in millions of dollars)

	<b>Industrial Division:</b>		<b>Group 12—</b>		<b>Heavy Electrical</b>		<b>Household Electrical</b>	
	<b>Manufacturing—(Continued)</b>	<b>Division industrielle:</b> <i>Fabrication—(Suite)</i>	<b>sub-Total</b>  <i>Groupe 12—</i> <i>Total partiel</i>		<b>Machinery and</b> <b>Equipment</b>  <i>Machines et matériel</i> <i>électriques lourds</i>		<b>Appliances</b>  <i>Appareils électriques</i> <i>ménagers</i>	
1	No. Profit Co's./Loss Co's.....	<i>N<sup>bre</sup> de C<sup>ies</sup> à profit/C<sup>ies</sup> à perte....</i>	392	159	61	23	137	45
	<b>Assets—</b>	<b>Actif—</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>
2	Cash.....	<i>Encaisse.....</i>	\$ 12.7	\$ 23.7	\$ 3.3	\$ .3	\$ 9.3	\$ .5
3	Government Securities.....	<i>Titres du gouvernement.....</i>	2.8	3.9	.2	.0	.2	.1
4	Other Securities.....	<i>Autres titres.....</i>	9.7	.3	.2	.0	9.1	.1
5	Receivables.....	<i>Effets à recevoir.....</i>	58.4	27.0	11.5	3.0	64.5	14.0
6	Inventories.....	<i>Inventaires.....</i>	73.7	130.6	22.6	8.8	94.6	20.3
7	Land.....	<i>Terrains.....</i>	3.9	34.2	.8	.2	3.5	.3
8	Buildings and Equipment.....	<i>Bâtiments et matériel.....</i>	143.4	1,112.1	26.6	10.5	115.4	23.5
9	Investment in Affiliates.....	<i>Investissement en filiales.....</i>	13.0	152.2	5.9	3.0	10.3	1.2
10	Other Assets.....	<i>Autre actif.....</i>	5.0	18.1	.8	.9	5.3	2.2
11	Total Assets (or Liabilities)...	<i>Actif (ou passif) total.....</i>	322.6	1,502.0	72.0	26.7	312.2	62.2
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	<i>Emprunts en banques.....</i>	18.5	13.3	5.0	5.8	22.0	10.1
13	Payables.....	<i>Effets à payer.....</i>	28.7	36.0	6.1	2.8	34.7	7.6
14	Tax Liabilities.....	<i>Impôts à payer.....</i>	8.1	1.7	1.4	.1	7.9	.7
15	Other Liabilities.....	<i>Autre passif.....</i>	32.2	147.0	6.8	4.2	42.6	9.1
16	Mortgage Debt.....	<i>Dettes hypothécaires.....</i>	1.5	4.3	.9	.0	2.5	.7
17	Other Funded Debt.....	<i>Autre dette fondée.....</i>	12.9	562.3	1.3	.2	18.7	3.4
18	Deprec. & Deplet. Reserve.....	<i>Réserve, dépréc<sup>n</sup> &amp; épuis<sup>t</sup>.....</i>	72.4	364.9	12.2	5.8	60.6	11.7
19	Capital Stock.....	<i>Capital-actions.....</i>	45.7	230.1	9.5	6.9	33.5	7.9
20	Surplus.....	<i>Surplus.....</i>	103.1	147.7	29.4	2.5	91.7	13.3
21	Less Deficit.....	<i>Moins déficit.....</i>	.7	5.3	.6	1.5	2.0	2.5
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	<i>Ventes.....</i>	382.7	331.5	94.1	25.0	369.3	79.7
23	Rents Received.....	<i>Loyers reçus.....</i>	.3	2.5	.0	.0	.1	.3
24	Bond Interest Received.....	<i>Intérêts obligataires reçus.....</i>	.1	.1	.0	.0	.0	.0
25	Mortgage Interest Received.....	<i>Intérêts hypothécaires reçus.....</i>	.0	.0	.0	.0	.0	.0
26	Foreign Dividends Received.....	<i>Dividendes étrangers reçus.....</i>	.0	8.4	.0	.0	.0	.0
27	Canadian Dividends Rec'd.....	<i>Dividendes canadiens reçus.....</i>	.7	1.3	.1	.0	.8	.2
28	Other Revenues.....	<i>Autres recettes.....</i>	1.3	4.1	.8	.1	1.2	.5
29	Total Revenues.....	<i>Total des recettes.....</i>	385.0	348.0	95.0	25.1	371.4	80.8
	<b>Expenses—</b>	<b>Dépenses—</b>						
30	Cost of Sales.....	<i>Coût des ventes.....</i>	275.7	203.9	72.7	19.9	287.3	65.2
31	Rents Paid.....	<i>Loyers payés.....</i>	2.1	1.5	.4	.1	1.7	.8
32	Bond Interest Paid.....	<i>Intérêts obligataires payés.....</i>	.5	20.1	.0	.0	.9	.1
33	Mortgage Interest Paid.....	<i>Intérêts hypothécaires payés.....</i>	.1	.1	.0	.0	.1	.0
34	Other Interest Paid.....	<i>Autres intérêts payés.....</i>	1.5	.9	.4	.4	1.9	.8
35	Capital Cost Allowance.....	<i>Allocation, coût en capital.....</i>	8.7	44.3	1.7	.1	6.8	1.7
36	Depletion Charged.....	<i>Épuisement imputé.....</i>	.0	.0	.0	.0	.0	.0
37	Charitable Donations.....	<i>Dons de charité.....</i>	.6	.4	.1	.0	.3	.0
38	Pension Contributions.....	<i>Contrib., caisses de pension.....</i>	1.4	1.3	.3	.1	.7	.0
39	Group Insurance Contrib.....	<i>Contrib., assurance collective.....</i>	.4	.1	.2	.0	.3	.0
40	Write-off Mine Development.....	<i>Amortissem<sup>t</sup>, aménagement minier.....</i>	.0	.0	.0	.0	.0	.0
41	Other Expenses.....	<i>Autres dépenses.....</i>	67.0	69.8	13.8	5.9	50.1	13.7
42	Total Expenses.....	<i>Total des dépenses.....</i>	358.0	342.4	89.6	26.5	350.1	82.3
43	Adjustments.....	<i>Redressements.....</i>	.8	11.5	.0	.0	1.5	.0
44	Current Year Profit (Loss).....	<i>Profit (perte) d'année courante.....</i>	26.2	6.0	5.4	1.4	19.8	1.5
45	Cash Dividends Charged.....	<i>Dividendes imputés en espèces.....</i>	3.5	15.4	.6	.0	2.6	.0
46	Stock Dividends Charged.....	<i>Dividendes imputés en actions.....</i>	1.9	.0	.1	.0	.0	.0
47	Capital Expenditures.....	<i>Immobilisations.....</i>	11.3	86.7	2.4	.5	6.7	1.7



**TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
*(En millions de dollars)*

Miscellaneous Electrical Products — <i>Articles électriques divers</i>		Group 13— Sub-Total — <i>Groupe 13— Total partiel</i>		Abrasive, Asbestos, Cement and Clay Products — <i>Produits d'abrasifs, d'amiante, de ciment et d'argile</i>		Glass and Glass Products — <i>Verre et articles en verre</i>		Miscellaneous Non-Metallic Mineral Products — <i>Produits divers des minéraux non métalliques</i>		Group 14— Sub-Total — <i>Groupe 14— Total partiel</i>		
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
125	40	323	108	121	30	66	8	296	100	483	138	1
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$ 11.2	\$ .4	\$ 23.7	\$ 1.2	\$ 11.5	\$ 1.0	\$ 4.6	\$ .0	\$ 10.2	\$ .5	\$ 26.3	\$ 1.6	2
4.3	.0	4.8	.1	9.2	.0	6.0	.0	5.2	.0	20.4	.0	3
43.6	.3	52.9	.4	2.9	1.9	5.5	.0	3.8	.1	12.3	2.1	4
80.9	6.8	157.0	23.8	18.2	2.9	26.2	.9	25.5	4.3	69.9	8.2	5
141.6	15.6	258.8	44.8	36.2	8.8	31.8	1.0	25.8	5.0	93.7	14.8	6
5.9	.8	10.2	1.3	9.2	1.8	3.7	.1	6.6	2.2	19.6	4.1	7
240.3	29.7	382.4	63.7	283.1	61.5	75.2	2.8	122.2	21.7	480.6	85.9	8
12.5	.1	28.6	4.3	5.6	8.7	10.1	.2	12.8	.5	28.5	9.5	9
4.0	1.3	10.1	4.4	3.8	3.8	5.9	.2	3.8	1.1	13.6	5.2	10
544.3	55.1	928.4	143.9	379.8	90.4	169.1	5.2	215.9	35.6	764.8	131.2	11
8.4	9.5	35.4	25.3	3.3	.7	2.4	.9	10.4	3.7	16.1	5.3	12
51.3	4.9	92.1	15.3	12.6	3.7	11.3	.8	15.4	3.8	39.4	8.3	13
15.8	.3	25.2	1.1	7.1	.0	4.6	.0	6.3	.1	17.9	.1	14
26.5	6.3	75.9	19.6	15.3	8.1	9.5	.8	20.1	3.8	44.9	12.7	15
2.0	.3	5.4	1.0	1.2	.0	.4	.3	5.9	8.5	7.5	8.8	16
28.8	10.5	48.8	14.1	72.3	32.6	12.7	.7	10.5	3.0	95.5	36.3	17
135.9	7.5	208.7	25.0	129.3	11.1	38.8	.3	59.8	5.6	227.9	17.1	18
42.3	15.3	85.3	30.1	56.3	38.8	31.9	1.7	20.4	9.8	108.5	50.3	19
233.3	3.2	354.3	19.0	82.9	1.3	57.7	.1	69.2	1.5	209.9	2.9	20
.0	2.7	2.6	6.8	.4	6.0	.2	.3	2.1	4.3	2.7	10.6	21
631.5	51.0	1,095.0	155.7	190.0	22.5	171.6	4.9	191.1	19.4	552.7	46.8	22
.1	.0	.3	.3	.3	.0	.2	.0	.1	.1	.6	.1	23
.1	.0	.1	.0	.1	.0	.3	.0	.1	.0	.5	.0	24
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	25
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	26
1.2	.1	2.1	.3	.7	.0	.0	.0	.1	.0	.7	.0	27
2.5	.5	4.4	1.1	.7	.5	.8	.0	1.1	.1	2.6	.7	28
635.5	51.6	1,101.9	157.4	191.7	23.1	172.9	4.9	192.5	19.6	557.1	47.6	29
484.2	43.1	844.2	128.2	114.1	16.9	122.5	3.2	119.8	13.6	356.3	33.6	30
4.6	.1	6.7	1.0	.4	.1	.6	.1	.5	.0	1.5	.2	31
1.1	.5	2.0	.6	3.4	1.1	.5	.0	.4	.0	4.3	1.1	32
.0	.0	.1	.0	.1	.0	.0	.0	.1	.3	.2	.3	33
.7	.4	3.0	1.5	.6	.1	.3	.1	1.3	.4	2.1	.6	34
15.8	1.5	24.3	3.2	17.5	2.2	4.6	.2	9.7	1.5	31.8	3.9	35
.0	.0	.0	.0	.1	.0	.0	.0	.2	.0	.4	.0	36
.4	.0	.8	.1	.2	.0	.1	.0	.1	.0	.4	.0	37
3.5	.1	4.5	.2	2.3	.0	.6	.0	.7	.0	3.5	.0	38
1.5	.0	2.0	.1	.2	.0	.1	.0	.3	.1	.6	.1	39
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	40
76.1	8.4	140.0	28.0	26.0	5.4	27.8	1.6	36.4	6.0	90.3	12.9	41
587.9	54.1	1,027.6	163.0	164.8	25.8	157.0	5.2	169.5	21.8	491.4	52.8	42
.9	.0	2.5	.0	.3	.2	.6	.0	.3	.3	.6	.1	43
46.6	2.6	71.8	5.6	26.6	2.5	16.5	.3	23.3	2.5	66.3	5.3	44
8.2	.1	11.3	.1	6.5	.0	2.0	.0	3.8	.0	12.3	.0	45
.0	.0	.2	.0	.2	.0	.0	.0	.0	.0	.2	.0	46
19.9	3.4	29.1	5.6	8.1	15.9	5.5	.5	11.2	3.9	24.8	20.3	47

**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in millions of dollars)

	<b>Industrial Division:</b>		<b>Petroleum Refining and Products</b>		<b>Miscellaneous * Petroleum and Coal Products</b>		<b>Group 15—Sub-Total</b>	
	<b>Manufacturing—(Continued)</b>	<b>Division industrielle: Fabrication—(Suite)</b>	<b>Raffinage et dérivés du pétrole</b>		<b>Dérivés divers du pétrole et du charbon</b>		<b>Groupe 15—Total partiel</b>	
1	No. Profit Co's./Loss Co's.....	N <sup>bre</sup> de C <sup>ies</sup> à profit/C <sup>ies</sup> à perte....	24	23	17	7	41	30
	<b>Assets—</b>	<b>Actif—</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>
2	Cash.....	Encaisse.....	\$ 19.4	\$ 16.7	\$ 3.0	\$ .0	\$ 22.4	\$ 16.7
3	Government Securities.....	Titres du gouvernement.....	6.7	.1	.2	.0	6.9	.1
4	Other Securities.....	Autres titres.....	95.7	75.1	9.3	.0	105.0	75.1
5	Receivables.....	Effets à recevoir.....	143.2	75.4	13.0	.2	156.2	75.6
6	Inventories.....	Inventaires.....	201.0	101.9	12.2	.2	213.2	102.1
7	Land.....	Terrains.....	208.1	231.7	2.6	.0	210.6	231.7
8	Buildings and Equipment.....	Bâtiments et matériel.....	756.9	406.3	59.7	1.1	816.7	407.4
9	Investment in Affiliates.....	Investissement en filiales.....	69.5	119.6	46.6	.0	116.0	119.6
10	Other Assets.....	Autre actif.....	12.6	18.3	2.0	.0	14.6	18.4
11	Total Assets (or Liabilities)...	Actif (ou passif) total.....	1,513.0	1,045.0	148.7	1.6	1,661.7	1,046.6
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	Emprunts en banque.....	1.7	31.1	.4	.1	2.0	31.2
13	Payables.....	Effets à payer.....	77.1	56.1	7.4	.2	84.6	56.3
14	Tax Liabilities.....	Impôts à payer.....	37.1	7.7	2.9	.0	40.0	7.7
15	Other Liabilities.....	Autre passif.....	120.6	104.3	1.1	.1	121.7	104.4
16	Mortgage Debt.....	Dettes hypothécaires.....	.0	2.1	.0	.0	.0	2.1
17	Other Funded Debt.....	Autre dette fondée.....	138.6	121.5	32.2	.1	170.8	121.6
18	Deprec. & Deplet. Reserve.....	Réserve, dépréc <sup>n</sup> & épuis <sup>t</sup> .....	365.0	182.0	22.3	.5	387.3	182.4
19	Capital Stock.....	Capital-actions.....	389.3	369.0	40.5	.3	429.8	369.3
20	Surplus.....	Surplus.....	384.4	180.1	41.9	.4	426.3	180.5
21	Less Deficit.....	Moins déficit.....	.8	8.9	.0	.0	.8	8.9
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	Ventes.....	1,041.0	444.2	95.9	1.6	1,136.9	445.8
23	Rents Received.....	Loyers reçus.....	7.5	2.1	.0	.0	7.5	2.2
24	Bond Interest Received.....	Intérêts obligataires reçus.....	.3	.1	.0	.0	.3	.1
25	Mortgage Interest Received.....	Intérêts hypothécaires reçus.....	.2	.3	.0	.0	.2	.3
26	Foreign Dividends Received.....	Dividendes étrangers reçus.....	.0	.0	.0	.0	.0	.0
27	Canadian Dividends Rec'd.....	Dividendes canadiens reçus.....	7.2	3.0	.2	.0	7.4	3.0
28	Other Revenues.....	Autres recettes.....	7.4	9.3	.4	.0	7.7	9.4
29	Total Revenues.....	Total des recettes.....	1,063.5	459.1	96.5	1.6	1,160.1	460.7
	<b>Expenses—</b>	<b>Dépenses—</b>						
30	Cost of Sales.....	Coût des ventes.....	811.1	288.6	64.3	1.2	875.4	289.8
31	Rents Paid.....	Loyers payés.....	7.7	5.6	.6	.0	8.3	5.6
32	Bond Interest Paid.....	Intérêts obligataires payés.....	4.9	4.3	1.3	.0	6.1	4.3
33	Mortgage Interest Paid.....	Intérêts hypothécaires payés.....	.0	.1	.0	.0	.0	.1
34	Other Interest Paid.....	Autres intérêts payés.....	.2	3.4	.1	.0	.4	3.5
35	Capital Cost Allowance.....	Allocation, coût en capital.....	59.4	35.7	3.7	.1	63.1	35.7
36	Depletion Charged.....	Épuisement imputé.....	20.3	7.0	.0	.0	20.3	7.0
37	Charitable Donations.....	Dons de charité.....	1.1	.2	.1	.0	1.2	.2
38	Pension Contributions.....	Contrib., caisses de pension.....	13.0	1.1	.4	.0	13.4	1.1
39	Group Insurance Contrib.....	Contrib., assurance collective.....	1.2	.4	.0	.0	1.2	.4
40	Write-off Mine Development...	Amortissem <sup>t</sup> , aménagement minier.....	8.5	3.4	.0	.0	8.5	3.4
41	Other Expenses.....	Autres dépenses.....	69.3	111.1	16.7	.3	86.0	111.4
42	Total Expenses.....	Total des dépenses.....	996.6	460.9	87.3	1.6	1,083.9	462.5
43	Adjustments.....	Redressements.....	12.3	12.1	.3	.0	12.7	12.1
44	Current Year Profit (Loss).....	Profit (perte) d'année courante.....	54.6	13.9	8.9	.0	63.6	13.9
45	Cash Dividends Charged.....	Dividendes imputés en espèces.....	44.9	11.1	3.7	.0	48.6	11.1
46	Stock Dividends Charged.....	Dividendes imputés en actions.....	.0	.0	.0	.0	.0	.0
47	Capital Expenditures.....	Immobilisations.....	113.7	81.1	4.4	.2	118.1	81.3



**TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
*(En millions de dollars)*

Pharmaceutical Preparations — Préparations pharmaceutiques		Paints and Varnishes — Peintures et vernis		Soaps and Toilet Preparations — Savons et produits de toilette		Fertilizers and Industrial Chemicals — Engrais et produits chimiques industriels		Miscellaneous Chemical Products — Produits chimiques divers		Group 16—Sub-Total — Groupe 16—Total partiel		
143	67	76	25	115	30	59	5	235	103	628	230	1
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$ 9.6	\$ .1	\$ 4.2	\$ .4	\$ 4.8	\$ .1	\$ 7.0	\$ 1.2	\$ 27.2	\$ 1.4	\$ 52.8	\$ 3.2	2
2.8	.1	.3	.0	.5	.0	.6	.0	5.5	.0	9.7	.1	3
4.5	.7	1.5	.1	2.5	.0	2.4	.1	15.7	.3	26.6	1.2	4
25.1	2.5	16.8	2.5	15.3	.4	16.3	1.9	59.0	2.8	132.5	10.2	5
29.4	3.9	24.6	3.1	33.7	.3	26.7	5.5	87.8	4.6	202.3	17.5	6
3.3	.3	2.5	.6	2.6	.0	14.5	.3	10.6	.7	33.4	2.0	7
53.3	12.6	36.4	5.2	68.4	.2	129.7	83.4	484.4	21.1	772.1	122.6	8
4.3	.4	6.6	.0	5.1	.0	6.2	2.2	110.8	.3	132.9	2.8	9
5.2	3.9	2.9	.4	2.9	1.4	4.0	1.1	13.8	1.9	28.9	8.7	10
137.4	24.6	95.8	12.3	135.9	2.5	207.2	95.7	814.9	33.1	1,391.2	168.2	11
3.7	2.8	5.8	.9	2.0	.1	4.1	.0	16.7	.9	32.3	4.7	12
9.3	1.7	8.8	1.2	13.1	.3	9.1	1.5	36.4	3.3	76.8	8.0	13
5.3	.1	1.8	.2	5.6	.0	3.9	.0	12.8	.3	29.4	.5	14
16.2	4.3	10.9	6.5	5.1	1.1	33.3	12.6	80.4	12.1	145.9	36.5	15
.7	.0	.7	.0	.3	.0	.2	.0	1.4	.8	3.3	.8	16
2.8	3.9	3.4	.0	3.1	.0	21.2	32.2	71.4	6.5	102.0	42.6	17
22.4	4.2	17.7	1.8	30.1	.1	56.9	17.1	210.1	5.2	337.2	28.5	18
21.9	8.1	14.9	3.3	21.5	1.0	21.9	31.4	215.9	7.5	296.1	51.2	19
55.1	1.5	31.8	2.4	55.0	.1	58.6	1.1	177.9	2.2	378.3	7.3	20
.0	2.1	.1	3.8	.0	.1	1.8	.2	8.2	5.6	10.1	11.8	21
162.8	19.3	115.0	6.7	199.5	4.0	165.2	25.9	566.4	22.6	1,208.9	78.6	22
.1	.0	.1	.1	.1	.0	.0	.0	.2	.1	.6	.2	23
.1	.0	.0	.0	.0	.0	.0	.0	.2	.0	.4	.0	24
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	25
.0	.0	.0	.0	.1	.0	.0	.0	.4	.0	.4	.0	26
.2	.0	.0	.0	.3	.0	.9	.0	1.1	.0	2.5	.0	27
.9	.0	.2	.0	.6	.0	1.2	.0	3.9	.2	6.8	.3	28
164.1	19.4	115.4	6.9	200.5	4.0	167.3	26.0	572.3	22.9	1,219.6	79.2	29
77.4	14.4	73.7	4.7	108.2	1.9	123.9	17.1	401.4	17.4	784.6	55.5	30
.8	.2	.7	.0	.6	.1	.2	.2	2.5	.3	4.9	.7	31
.0	.1	.2	.0	.1	.0	1.0	1.6	2.5	.1	3.9	1.8	32
.0	.0	.0	.0	.0	.0	.0	.0	.1	.0	.2	.0	33
.4	.3	.6	.0	.1	.0	1.0	.9	3.8	.3	6.0	1.5	34
2.8	.3	1.9	.1	4.7	.0	9.8	10.9	39.5	1.2	58.6	12.5	35
.0	.0	.0	.0	.0	.0	.1	.0	.0	.0	.1	.0	36
.2	.0	.1	.0	.1	.0	.1	.0	.6	.0	1.0	.0	37
1.0	.0	.6	.0	.8	.0	.7	.0	.8	.1	3.9	.1	38
.6	.0	.1	.0	.2	.3	.0	.0	.6	.5	1.5	.8	39
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	40
60.4	5.4	30.5	2.8	69.0	2.1	18.3	2.1	73.3	5.4	251.5	17.8	41
143.5	20.6	108.4	7.6	183.9	4.4	155.1	32.8	525.1	25.2	1,116.0	90.6	42
.2	.0	.1	.0	.3	.0	.1	.0	.9	.0	.9	.0	43
20.5	1.3	7.0	.7	16.9	.4	12.1	6.8	46.3	2.3	102.8	11.4	44
4.5	.1	3.1	.0	3.5	.0	1.7	.0	14.5	.0	27.2	.1	45
.0	.0	.0	.0	.0	.0	.0	.0	.1	.0	.1	.0	46
9.1	1.0	3.2	.3	9.3	.0	17.1	.6	49.8	5.7	88.5	7.6	47



**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in millions of dollars)

	Industrial Divisions:		Misc. Mfg. Industries Group 17—Sub-Total		MANUFACTURING		General Contractors Buildings and Structures	
	Manufacturing—(Concluded) Construction	<i>Divisions industrielles:</i> <i>Fabrication—(Fin)</i> <i>Construction</i>	<i>Fabrications diverses—</i> <i>Groupe 17—</i> <i>Total partiel</i>		<i>FABRICATION</i>		<i>Entrepreneurs</i> <i>généraux, édifices</i> <i>et charpentes</i>	
1	No. Profit Co's./Loss Co's.....	<i>Nbre de C'ies à profit/C'ies à perte.....</i>	730	215	11,491	4,431	3,248	1,056
	<b>Assets—</b>	<b>Actif—</b>	Profit	Loss—Perte	Profit	Loss—Perte	Profit	Loss—Perte
2	Cash.....	<i>Encaisse.....</i>	\$ 13.9	\$ 2.3	\$ 675.4	\$ 78.0	\$ 70.8	\$ 9.6
3	Government Securities.....	<i>Titres du gouvernement.....</i>	1.9	.0	209.6	10.2	15.9	1.5
4	Other Securities.....	<i>Autres titres.....</i>	10.6	1.2	647.9	116.0	69.9	8.4
5	Receivables.....	<i>Effets à recevoir.....</i>	48.5	9.6	2,081.2	367.8	275.7	54.6
6	Inventories.....	<i>Inventaires.....</i>	70.8	18.2	3,722.8	786.1	345.9	70.7
7	Land.....	<i>Terrains.....</i>	3.2	2.4	702.3	394.2	57.6	9.1
8	Buildings and Equipment.....	<i>Bâtiments et matériel.....</i>	116.2	29.6	9,609.7	3,002.6	278.3	93.1
9	Investment in Affiliates.....	<i>Investissement en filiales.....</i>	18.6	5.6	1,875.0	407.8	70.0	9.3
10	Other Assets.....	<i>Autre actif.....</i>	13.5	2.8	351.0	122.1	31.2	9.6
11	Total Assets (or Liabilities).....	<i>Actif (ou passif) total.....</i>	297.2	71.8	19,874.8	5,284.8	1,215.4	265.9
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	<i>Emprunts en banque.....</i>	14.9	4.4	609.2	313.0	99.5	31.4
13	Payables.....	<i>Effets à payer.....</i>	31.5	5.4	1,343.3	300.7	256.5	55.8
14	Tax Liabilities.....	<i>Impôts à payer.....</i>	8.2	.9	472.5	20.0	29.4	.7
15	Other Liabilities.....	<i>Autre passif.....</i>	29.2	13.4	1,733.1	685.4	295.7	78.5
16	Mortgage Debt.....	<i>Dettes hypothécaires.....</i>	3.5	1.1	91.0	44.7	89.5	15.6
17	Other Funded Debt.....	<i>Autre dette fondée.....</i>	6.7	4.1	1,332.4	997.8	23.8	2.8
18	Deprec. & Deplet. Reserve.....	<i>Réserve, dépréc<sup>n</sup> &amp; épui<sup>s</sup>.....</i>	54.6	12.4	5,127.5	1,141.3	135.0	49.0
19	Capital Stock.....	<i>Capital-actions.....</i>	57.5	20.6	3,122.6	1,194.0	78.8	21.7
20	Surplus.....	<i>Surplus.....</i>	93.0	12.9	6,109.9	730.6	213.9	24.7
21	Less Deficit.....	<i>Moins déficit.....</i>	2.0	3.3	66.8	142.8	6.6	14.2
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	<i>Ventes.....</i>	350.3	56.9	18,979.1	2,794.8	1,919.7	291.1
23	Rents Received.....	<i>Loyers reçus.....</i>	1.8	.1	24.8	7.8	6.8	1.5
24	Bond Interest Received.....	<i>Intérêts obligataires reçus.....</i>	.1	.0	9.0	.4	.6	.1
25	Mortgage Interest Received.....	<i>Intérêts hypothécaires reçus.....</i>	.0	.0	.8	.4	.6	.2
26	Foreign Dividends Received.....	<i>Dividendes étrangers reçus.....</i>	.1	.0	9.9	8.6	.0	.0
27	Canadian Dividends Rec'd.....	<i>Dividendes canadiens reçus.....</i>	.6	.0	70.0	7.5	1.7	.2
28	Other Revenues.....	<i>Autres recettes.....</i>	2.5	1.0	118.5	28.5	18.0	3.5
29	Total Revenues.....	<i>Total des recettes.....</i>	355.3	58.1	19,212.0	2,847.9	1,947.4	296.6
	<b>Expenses—</b>	<b>Dépenses—</b>						
30	Cost of Sales.....	<i>Coût des ventes.....</i>	238.7	43.7	13,710.4	2,088.0	1,553.4	240.2
31	Rents Paid.....	<i>Loyers payés.....</i>	3.2	.9	77.6	20.9	2.8	.7
32	Bond Interest Paid.....	<i>Intérêts obligataires payés.....</i>	.1	.2	50.8	35.5	.4	.0
33	Mortgage Interest Paid.....	<i>Intérêts hypothécaires payés.....</i>	.1	.0	3.9	1.5	3.9	1.1
34	Other Interest Paid.....	<i>Autres intérêts payés.....</i>	1.4	.5	70.5	27.8	8.1	2.4
35	Capital Cost Allowance.....	<i>Allocation, coût en capital.....</i>	8.5	1.7	640.7	162.3	39.1	11.1
36	Depletion Charged.....	<i>Épuisement imputé.....</i>	.0	.0	27.8	8.4	.0	.0
37	Charitable Donations.....	<i>Dons de charité.....</i>	.2	.0	19.0	1.3	1.2	.1
38	Pension Contributions.....	<i>Contrib., caisses de pension.....</i>	1.3	.1	88.2	7.0	.8	.2
39	Group Insurance Contrib.....	<i>Contrib., assurance collective.....</i>	.3	.1	22.6	3.9	1.4	.1
40	Write-off Mine Development.....	<i>Amortissem<sup>t</sup>, aménagement minier.....</i>	.0	.0	8.8	3.5	.0	.0
41	Other Expenses.....	<i>Autres dépenses.....</i>	70.3	13.7	2,972.9	591.3	231.7	54.6
42	Total Expenses.....	<i>Total des dépenses.....</i>	324.2	60.9	17,693.1	2,951.2	1,842.9	310.4
43	Adjustments.....	<i>Redressements.....</i>	1.7	.3	85.5	28.2	.7	.2
44	Current Year Profit (Loss).....	<i>Profit (perte) d'année courante.....</i>	29.4	3.1	1,433.4	131.5	103.8	14.1
45	Cash Dividends Charged.....	<i>Dividendes imputés en espèces.....</i>	5.5	.3	412.1	33.1	12.6	.3
46	Stock Dividends Charged.....	<i>Dividendes imputés en actions.....</i>	.2	.0	8.5	.9	.7	.0
47	Capital Expenditures.....	<i>Immobilisations.....</i>	12.4	3.0	849.6	311.4	59.0	18.7

**TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
 (En millions de dollars)

General Contractors Roads and Bridges — <i>Entrepreneurs généraux, routes et ponts</i>		Other General Contractors — <i>Autres entrepreneurs généraux</i>		Electrical Contractors — <i>Entrepreneurs en électricité</i>		Plumbing and Heating Contractors — <i>Entrepreneurs en plomberie et chauffage</i>		Other Special Trade Contractors — <i>Autres entrepreneurs spécialisés</i>		CONSTRUCTION		
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
404	143	143	69	544	152	936	326	1,200	482	6,475	2,228	1
14.7	1.3	14.0	.4	4.3	.6	10.6	.6	10.7	1.0	125.1	13.4	2
2.6	.0	2.6	.0	.8	.0	.7	.3	1.9	.0	24.5	1.9	3
6.9	.2	2.4	.1	.7	.2	2.8	.2	3.5	.9	86.3	10.1	4
48.7	7.9	35.1	4.7	38.4	7.8	55.0	9.3	58.7	10.1	511.6	94.3	5
8.4	2.8	14.4	1.5	25.0	4.7	26.6	5.1	24.6	4.8	444.8	89.6	6
3.6	.3	.7	.1	.7	.5	1.7	.3	5.6	.6	69.9	10.9	7
171.7	21.6	58.8	10.8	18.4	4.4	25.7	6.1	71.0	20.0	624.0	156.0	8
10.0	2.9	11.8	.2	1.7	1.8	1.5	.2	9.3	1.0	104.3	1.54	9
6.9	1.0	2.4	.4	3.4	1.1	6.5	2.1	9.5	2.1	59.9	16.3	10
273.5	38.1	142.2	18.2	93.4	21.0	131.1	24.1	194.8	40.5	2,050.3	407.9	11
20.9	6.4	7.7	4.7	6.5	4.2	8.6	3.1	15.5	4.1	158.5	53.9	12
28.1	5.0	15.8	5.2	27.2	4.7	35.1	7.3	36.7	8.5	399.4	86.5	13
9.2	.9	6.2	.0	1.5	.0	2.8	.0	3.9	.2	53.1	1.9	14
25.2	3.1	28.3	5.5	22.6	3.2	14.7	4.6	22.3	4.7	408.8	99.6	15
1.4	.2	.5	.1	.5	.3	2.1	.7	8.6	.9	102.6	17.8	16
5.4	2.6	6.8	.6	.3	.2	.7	.1	1.0	.6	37.9	6.9	17
106.6	11.6	32.6	4.6	6.9	1.7	11.7	2.4	38.4	10.2	331.0	79.5	18
15.0	3.1	8.6	.7	10.0	4.0	13.9	4.5	18.1	6.2	144.3	40.1	19
61.9	6.3	36.0	.3	18.2	3.9	41.5	3.4	51.0	7.0	422.6	45.4	20
.1	1.0	.3	3.4	.3	1.2	.1	2.2	.6	1.9	7.9	23.8	21
303.9	78.7	237.8	32.8	196.1	43.8	289.5	43.7	335.7	58.0	3,282.7	548.1	22
.2	.0	.6	.1	.2	.0	.4	.0	.6	.1	8.7	1.8	23
.1	.0	.1	.0	.0	.0	.1	.0	.0	.0	.8	.1	24
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.6	.2	25
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	26
.1	.0	.1	.0	.0	.1	.0	.0	.0	.0	1.9	.3	27
2.8	.6	4.7	.3	.4	.0	.5	.0	1.4	.3	27.9	4.8	28
307.1	79.4	243.2	33.2	196.8	43.9	290.5	43.8	337.7	58.4	3,322.7	555.2	29
177.2	58.8	178.0	25.4	157.6	37.6	228.5	35.9	231.5	44.9	2,526.1	442.6	30
1.0	.1	1.3	.1	1.2	.3	1.5	.4	2.1	.4	9.9	1.9	31
.1	.1	.3	.0	.0	.0	.0	.0	.0	.0	.7	.1	32
.0	.0	.0	.0	.0	.0	.1	.0	.4	.1	4.5	1.2	33
2.2	.5	.9	.5	.7	.2	.6	.2	1.4	.5	14.0	4.2	34
21.3	2.8	9.3	1.7	2.2	.4	2.8	.3	10.0	1.6	84.7	17.9	35
.1	.0	.0	.0	.0	.0	.0	.0	.0	.0	.1	.0	36
.3	.0	.1	.0	.1	.0	.1	.0	.1	.0	1.9	.1	37
.4	.1	.3	.0	.2	.1	.3	.0	.2	.1	2.2	.6	38
.2	.0	.2	.0	.2	.0	.2	.1	.2	.1	2.3	.4	39
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	40
80.6	17.7	31.2	8.3	27.5	7.3	44.1	10.5	75.3	12.8	490.5	111.1	41
283.3	80.1	221.6	36.0	189.7	45.9	278.2	47.4	321.2	60.3	3,136.9	580.2	42
.3	2.7	.9	.0	.1	.1	.3	.0	1.6	.0	1.9	3.0	43
24.1	3.4	22.5	2.8	7.1	2.1	12.0	3.6	18.1	1.9	187.6	27.9	44
.9	.1	1.8	.0	1.1	.2	1.0	.1	1.1	.3	18.4	.8	45
.5	.0	.0	.0	.1	.0	.0	.0	.1	.0	1.4	.0	46
28.8	4.4	13.4	2.3	3.4	.6	4.7	.7	11.6	1.8	120.9	28.6	47



**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in millions of dollars)

	Industrial Division: Transportation, Storage and Communication	Division industrielle: Transport, emmagasinage et communications	Railways — Chemin de fer		Urban Transportation and Taxicabs — Transport urbain et taxi		Truck Transportation — Camionnage	
			30 Profit	31 Loss-Perte	290 Profit	285 Loss-Perte	1,019 Profit	448 Loss-Perte
1	No. Profit Co's./Loss Co's.....	N <sup>bre</sup> de C <sup>ies</sup> à profit/C <sup>ies</sup> à perte..						
	<b>Assets—</b>	<b>Actif—</b>						
2	Cash.....	Encaisse.....	\$ 48.4	\$ .3	\$ 1.3	\$ .5	\$ 9.0	\$ .9
3	Government Securities.....	Titres du gouvernement.....	55.4	.1	.0	.3	.7	.1
4	Other Securities.....	Autres titres.....	48.4	1.6	4.1	.4	3.7	.4
5	Receivables.....	Effets à recevoir.....	52.3	1.7	15.0	2.5	37.1	17.1
6	Inventories.....	Inventaires.....	53.2	.0	10.2	.8	2.2	1.1
7	Land.....	Terrains.....	84.1	1.2	6.2	1.2	7.0	1.1
8	Buildings and Equipment.....	Bâtiments et matériel.....	2,465.4	34.3	248.5	27.0	194.5	79.1
9	Investment in Affiliates.....	Investissement en filiales.....	160.5	1.0	10.5	1.1	8.5	9.4
10	Other Assets.....	Autre actif.....	11.6	.9	6.5	3.8	19.0	8.1
11	Total Assets (or Liabilities)...	Actif (ou passif) total.....	2,979.2	41.2	302.3	37.4	281.6	117.2
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	Emprunts en banque.....	1.1	.1	5.9	5.1	14.0	9.9
13	Payables.....	Effets à payer.....	85.2	10.6	26.2	4.6	33.7	18.9
14	Tax Liabilities.....	Impôts à payer.....	18.3	.0	2.9	.3	3.6	.2
15	Other Liabilities.....	Autre passif.....	80.7	.9	125.4	8.6	36.0	20.6
16	Mortgage Debt.....	Dettes hypothécaires.....	.0	5.2	1.9	1.2	5.4	1.9
17	Other Funded Debt.....	Autre dette fondée.....	580.4	4.6	16.9	1.9	8.5	5.6
18	Deprec. & Deplet. Reserve.....	Réserve, dépréc <sup>n</sup> & épuis <sup>t</sup> .....	978.5	8.4	70.0	10.2	106.7	38.0
19	Capital Stock.....	Capital-actions.....	579.0	19.5	30.6	4.9	26.4	15.1
20	Surplus.....	Surplus.....	656.0	2.4	23.3	2.9	49.1	10.7
21	Less Deficit.....	Moins déficit.....	.0	10.4	.7	2.3	1.8	3.7
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	Ventes.....	579.4	4.0	115.1	23.7	305.6	121.4
23	Rents Received.....	Loyers reçus.....	.8	.0	.7	.3	.8	.2
24	Bond Interest Received.....	Intérêts obligataires reçus.....	2.8	.0	.0	.0	.0	.0
25	Mortgage Interest Received.....	Intérêts hypothécaires reçus.....	.0	.0	.0	.0	.0	.0
26	Foreign Dividends Received.....	Dividendes étrangers reçus.....	.6	.0	.0	.0	.0	.0
27	Canadian Dividends Rec'd.....	Dividendes canadiens reçus.....	10.2	.0	.1	.0	.1	.0
28	Other Revenues.....	Autres recettes.....	85.1	.1	1.5	.0	1.6	.3
29	Total Revenues.....	Total des recettes.....	678.8	4.1	117.5	24.1	308.1	121.9
	<b>Expenses—</b>	<b>Dépenses—</b>						
30	Cost of Sales.....	Coût des ventes.....	2.6	.0	32.6	2.2	22.7	5.1
31	Rents Paid.....	Loyers payés.....	2.8	.0	.8	.6	3.4	2.6
32	Bond Interest Paid.....	Intérêts obligataires payés.....	18.6	.3	3.9	.0	.1	.0
33	Mortgage Interest Paid.....	Intérêts hypothécaires payés.....	.0	.1	.1	.1	.2	.1
34	Other Interest Paid.....	Autres intérêts payés.....	.4	.1	1.1	.7	2.3	1.2
35	Capital Cost Allowance.....	Allocation, coût en capital.....	90.3	1.2	17.6	4.4	24.9	9.8
36	Depletion Charged.....	Épuisement imputé.....	.7	.0	.0	.0	.0	.0
37	Charitable Donations.....	Dons de charité.....	.4	.0	.1	.0	.1	.0
38	Pension Contributions.....	Contrib., caisses de pension.....	21.3	.0	2.3	.0	.3	.0
39	Group Insurance Contrib.....	Contrib., assurance collective.....	.0	.0	.0	.0	.4	.1
40	Write-off Mine Development.....	Amortissement <sup>t</sup> , aménagement minier.....	.0	.0	.0	.0	.0	.0
41	Other Expenses.....	Autres dépenses.....	493.6	3.0	54.9	17.5	236.6	107.7
42	Total Expenses.....	Total des dépenses.....	630.7	4.7	113.2	25.5	291.1	126.5
43	Adjustments.....	Redressements.....	7.4	.0	.0	.0	.1	.1
44	Current Year Profit (Loss).....	Profit (perte) d'année courante.....	40.7	.6	4.2	1.5	17.1	4.5
45	Cash Dividends Charged.....	Dividendes imputés en espèces.....	26.6	.0	.7	.0	2.2	.1
46	Stock Dividends Charged.....	Dividendes imputés en actions.....	.0	.0	.0	.0	.0	.0
47	Capital Expenditures.....	Immobilisations.....	109.6	.6	33.2	12.9	33.3	13.3



**TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
 (En millions de dollars)

Water Transportation — Transport par eau		Air, Bus and Other Transportation — Transport par air, autobus et autres		Services Incidental to Transportation — Services connexes au transport		Transportation Sub-Total — Transport Total partiel		Grain Elevators — Élévateurs à grains		Storage and Warehouse — Emmagasinage et entreposage		
191 Profit	136 Loss-Perte	140 Profit	231 Loss-Perte	248 Profit	112 Loss-Perte	1,918 Profit	1,243 Loss-Perte	38 Profit	4 Loss-Perte	114 Profit	66 Loss-Perte	1
\$ 12.2	\$ 4.7	\$ 7.2	\$ 17.7	\$ 13.8	\$ 4.0	\$ 91.8	\$ 28.1	\$ 2.6	\$ 1.8	\$ 4.1	\$ .1	2
13.3	.2	6.5	2.8	1.4	.1	77.3	3.5	.9	.0	.4	.0	3
37.5	1.9	10.5	9.6	16.5	1.8	120.6	15.7	15.0	6.2	.9	.0	4
22.2	19.0	15.4	21.4	19.5	2.3	161.5	64.1	15.9	15.0	2.4	.9	5
10.8	.4	7.6	15.2	.9	.2	84.8	17.7	134.0	4.8	.6	1.2	6
3.9	.3	7.7	3.2	3.4	2.8	112.3	9.8	1.3	.8	7.2	.5	7
250.9	135.5	377.2	717.3	16.6	6.7	3,553.1	1,000.0	96.5	8.2	34.8	9.5	8
47.5	14.1	114.9	38.8	7.3	4.2	349.2	68.6	12.4	5.0	5.8	.4	9
8.5	2.4	9.4	24.0	8.9	7.7	63.9	46.8	2.0	.5	.8	.7	10
406.9	178.6	556.1	850.0	88.3	30.0	4,614.4	1,254.4	280.6	42.2	57.0	13.2	11
12.9	3.5	13.0	26.8	2.8	2.2	49.8	47.6	103.2	5.6	1.7	2.3	12
18.7	8.7	9.4	31.3	16.0	2.2	189.1	76.2	10.8	11.7	2.3	1.0	13
4.6	1.0	7.6	.8	1.5	.0	38.7	2.4	2.9	.0	.7	.2	14
36.9	21.9	48.8	38.0	15.7	18.0	343.6	107.9	8.9	3.7	3.0	.8	15
8.4	6.0	1.1	2.5	1.9	1.0	18.7	17.8	.0	.0	3.4	2.0	16
14.0	32.0	217.8	512.2	.2	.4	837.7	556.7	6.7	.0	2.0	1.9	17
157.0	56.9	104.4	58.0	10.0	2.4	1,426.5	173.9	66.0	4.4	15.9	1.9	18
46.6	16.0	93.0	163.9	13.2	6.2	788.8	225.5	28.9	8.4	10.1	3.0	19
108.2	36.0	62.7	20.4	26.9	2.6	926.2	75.0	53.1	8.3	18.1	.8	20
.4	3.4	1.7	3.8	.1	4.9	4.7	28.5	.0	.0	.1	.8	21
167.2	63.2	133.2	104.7	171.0	8.2	1,471.5	325.3	63.6	7.1	20.0	4.2	22
.1	.0	.2	.6	.1	.1	2.7	1.1	.5	.3	.5	.1	23
.3	.0	2.9	.1	.1	.0	6.1	.1	.1	.0	.0	.0	24
.1	.0	.0	.0	.0	.0	.1	.0	.0	.0	.0	.0	25
.0	.0	9.7	.0	.0	.0	10.3	.0	.0	.0	.0	.0	26
4.2	.0	.3	.0	.3	.0	15.3	.1	1.7	.3	.6	.0	27
3.2	.4	1.3	1.9	.6	.1	93.3	2.8	2.5	.0	.2	.1	28
175.1	63.7	147.6	107.3	172.2	8.4	1,599.3	329.5	68.4	7.8	21.3	4.5	29
18.9	4.6	8.2	8.0	7.0	.9	92.0	20.8	17.6	.5	3.5	1.3	30
.4	.2	1.2	1.5	1.1	.5	9.6	5.3	.8	.2	.7	.1	31
.6	.8	8.2	18.2	.0	.0	31.5	19.2	.2	.0	.1	.1	32
.3	.0	.0	.0	.1	.0	.7	.3	.0	.0	.2	.1	33
.8	1.2	2.0	2.1	.1	.1	6.7	5.3	3.5	.1	.3	.1	34
18.5	8.7	23.1	14.0	1.4	.6	175.8	38.6	4.8	1.0	1.6	.2	35
.0	.0	.0	.0	.0	.0	.7	.0	.0	.0	.0	.0	36
.6	.0	.1	.0	.1	.0	1.3	.1	.1	.0	.0	.0	37
.4	.1	.2	.0	.6	.1	25.0	.2	.7	.2	.1	.0	38
.1	.0	.5	.0	.0	.0	1.0	.2	.1	.0	.0	.0	39
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	40
113.5	57.4	64.6	79.0	154.4	7.9	1,117.6	272.4	30.0	6.5	11.1	2.9	41
154.1	72.9	108.0	122.9	164.8	10.0	1,461.9	362.5	57.8	8.4	17.7	4.8	42
3.9	.4	9.9	4.4	.2	.0	21.3	4.9	1.6	.4	.6	.0	43
17.1	8.7	29.7	11.2	7.2	1.7	116.1	28.1	9.0	1.0	3.0	.4	44
7.8	1.8	14.9	.2	1.1	.0	53.3	2.1	2.9	.0	.9	.0	45
1.6	.0	.1	.0	.4	.0	2.2	.0	.1	.0	.0	.0	46
15.3	6.8	23.4	357.9	1.9	.3	216.8	391.8	3.6	.2	1.1	1.5	47

**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in thousands of dollars)

	<b>Industrial Divisions:</b>		<b>Divisions industrielles:</b>		<b>Storage Sub-Total</b>		<b>Radio and Television</b>		<b>Telephones</b>	
	Transportation, Storage and Communications—(Concluded) Public Utilities		Transport, emmagasinage et communications—(Fin) Services d'utilité publique		Emmagasinage Total partiel		Radio et télévision		Téléphone	
1	No. Profit Co's./Loss Co's.....	Nbre de C <sup>ies</sup> à profit/C <sup>ies</sup> à perte....			152 Profit	70 Loss-Perte	149 Profit	56 Loss-Perte	93 Profit	25 Loss-Perte
	<b>Assets—</b>		<b>Actif—</b>							
2	Cash.....	Encaisse.....			\$ 6.6	\$ 1.8	\$ 5.6	\$ .2	\$ 15.4	\$ .3
3	Government Securities.....	Titres du gouvernement.....			1.4	.0	.6	.0	3.0	.0
4	Other Securities.....	Autres titres.....			15.9	6.2	7.9	.0	10.3	.0
5	Receivables.....	Effets à recevoir.....			18.4	15.9	8.0	1.6	52.8	.5
6	Inventories.....	Inventaires.....			134.6	6.0	.3	.7	23.4	1.0
7	Land.....	Terrains.....			8.5	1.3	1.8	.6	12.4	.0
8	Buildings and Equipment.....	Bâtiments et matériel.....			131.3	17.7	31.5	17.1	1,783.4	15.7
9	Investment in Affiliates.....	Investissement en filiales.....			18.2	5.3	1.9	.5	31.9	.0
10	Other Assets.....	Autre actif.....			2.8	1.3	8.3	1.2	22.1	.1
11	Total Assets (or Liabilities)...	Actif (ou passif) total.....			337.7	55.4	65.9	21.9	1,954.7	17.6
	<b>Liabilities—</b>		<b>Passif—</b>							
12	Bank Loans.....	Emprunts en banque.....			104.9	7.9	3.8	.8	10.4	3.8
13	Payables.....	Effets à payer.....			13.1	12.7	3.6	1.4	34.8	1.1
14	Tax Liabilities.....	Impôts à payer.....			3.6	.2	1.8	.2	26.9	.0
15	Other Liabilities.....	Autre passif.....			11.9	4.6	3.7	6.6	107.2	4.6
16	Mortgage Debt.....	Dettes hypothécaires.....			3.5	2.0	.3	.5	.4	.0
17	Other Funded Debt.....	Autre dette fondée.....			8.6	1.9	1.8	.3	583.9	1.9
18	Deprec. & Deplet. Reserve....	Réserve, dépréc <sup>n</sup> & épuis <sup>t</sup> .....			81.9	6.3	17.5	3.5	381.1	2.1
19	Capital Stock.....	Capital-actions.....			39.1	11.4	11.7	6.8	754.1	4.3
20	Surplus.....	Surplus.....			71.2	9.2	22.4	3.0	55.9	.2
21	Less Deficit.....	Moins déficit.....			.1	.9	.8	1.2	.0	.5
	<b>Revenues—</b>		<b>Recettes—</b>							
22	Sales.....	Ventes.....			83.6	11.3	49.6	9.1	420.5	3.9
23	Rents Received.....	Loyers reçus.....			1.0	.4	.2	.0	.0	.0
24	Bond Interest Received.....	Intérêts obligataires reçus.....			.1	.0	.0	.0	.2	.0
25	Mortgage Interest Received....	Intérêts hypothécaires reçus.....			.0	.0	.0	.0	.0	.0
26	Foreign Dividends Received....	Dividendes étrangers reçus.....			.0	.0	.0	.0	.0	.0
27	Canadian Dividends Rec'd.....	Dividendes canadiens reçus.....			2.3	.3	.5	.0	3.8	.0
28	Other Revenues.....	Autres recettes.....			2.6	.2	.5	.3	3.0	.1
29	Total Revenues.....	Total des recettes.....			89.6	12.2	50.8	9.4	427.6	4.0
	<b>Expenses—</b>		<b>Dépenses—</b>							
30	Cost of Sales.....	Coût des ventes.....			21.1	1.8	1.7	.2	.8	.0
31	Rents Paid.....	Loyers payés.....			1.6	.3	.7	.1	6.8	.0
32	Bond Interest Paid.....	Intérêts obligataires payés.....			.3	.1	.1	.0	19.5	.1
33	Mortgage Interest Paid.....	Intérêts hypothécaires payés.....			.2	.1	.0	.0	.0	.0
34	Other Interest Paid.....	Autres intérêts payés.....			3.7	1.2	.4	.2	1.5	.3
35	Capital Cost Allowance.....	Allocation, coût en capital.....			6.4	1.2	3.2	1.2	77.8	1.3
36	Depletion Charged.....	Épuisement imputé.....			.0	.0	.0	.0	.0	.0
37	Charitable Donations.....	Dons de charité.....			.2	.0	.1	.0	.5	.0
38	Pension Contributions.....	Contrib., caisses de pension.....			.8	.2	.1	.0	11.9	.0
39	Group Insurance Contrib.....	Contrib., assurance collective.....			.1	.0	.1	.0	.1	.0
40	Write-off Mine Development....	Amortissem <sup>t</sup> , aménagement minier.....			.0	.0	.0	.0	.0	.0
41	Other Expenses.....	Autres dépenses.....			41.2	9.3	35.6	8.5	232.1	2.6
42	Total Expenses.....	Total des dépenses.....			75.5	13.2	42.0	10.2	351.0	4.4
43	Adjustments.....	Redressements.....			2.2	.4	.5	.0	3.8	.0
44	Current Year Profit (Loss).....	Profit (perte) d'année courante.....			12.0	1.4	8.3	.8	72.9	.4
45	Cash Dividends Charged.....	Dividendes imputés en espèces.....			3.8	.0	1.2	.1	45.9	.1
46	Stock Dividends Charged.....	Dividendes imputés en actions.....			.1	.0	.1	.0	.0	.0
47	Capital Expenditures.....	Immobilisations.....			4.7	1.7	3.5	1.3	260.0	.5



**TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
*(En millions de dollars)*

Communication Sub-Total — Communications Total partiel		TRANSPORTATION, STORAGE AND COMMUNICATION — TRANSPORT, EMMAGASINAGE ET COMMUNICATIONS		Electric Light and Power — Éclairage et énergie électriques		Gas Manufacture and Distribution — Fabrication et distribution du gaz		Other Public Utilities — Autres services d'utilité publique		PUBLIC UTILITIES — SERVICES D'UTILITÉ PUBLIQUE		
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
242	81	2,312	1,394	74	28	78	48	59	28	211	104	1
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$ 21.0	\$ .5	\$ 119.5	\$ 30.4	\$ 11.5	\$ 2.3	\$ 6.7	\$ 8.7	\$ .5	\$ .0	\$ 18.7	\$ 11.0	2
3.6	.0	82.3	3.5	9.0	8.5	.4	2.5	.0	.0	9.5	11.0	3
18.2	.0	154.6	21.9	15.6	5.1	4.6	10.5	.1	.0	20.3	15.6	4
60.8	2.0	240.7	82.0	22.9	2.1	24.5	6.0	1.0	.2	48.4	8.3	5
23.6	1.6	243.0	25.3	12.2	.3	12.8	9.6	.6	.5	25.6	10.5	6
14.3	.6	135.0	11.7	104.0	17.2	20.1	2.5	.1	.0	124.2	19.7	7
1,814.9	32.8	5,499.3	1,050.4	1,190.3	441.5	298.5	174.4	10.9	1.7	1,499.8	617.6	8
33.8	.5	401.2	74.5	73.9	171.7	38.6	13.6	.2	.0	112.8	185.3	9
30.4	1.3	97.1	49.4	13.9	11.0	6.4	29.4	.4	.2	20.7	40.6	10
2,020.7	39.4	6,972.7	1,349.2	1,453.3	659.7	412.8	257.2	13.9	2.6	1,880.0	919.6	11
14.2	4.6	168.9	60.1	5.6	1.8	7.6	6.7	.6	.1	13.9	8.6	12
38.5	2.6	240.7	91.5	30.3	2.2	16.7	8.0	1.0	.3	48.0	10.5	13
28.7	.2	71.0	2.8	16.2	.0	4.4	.1	.2	.0	20.9	.1	14
110.9	11.2	466.4	123.6	66.1	47.2	22.2	31.6	1.7	.4	90.0	79.2	15
.7	.5	22.9	20.3	1.9	.0	.2	.0	.1	.0	2.2	.0	16
585.8	2.2	1,432.1	560.9	501.7	316.7	120.7	140.7	1.2	.6	623.7	458.0	17
398.6	5.6	1,907.0	185.8	334.3	54.1	66.7	11.9	5.5	.8	406.6	66.8	18
765.8	11.1	1,593.6	248.0	342.7	219.0	91.5	37.0	1.6	.9	435.9	256.9	19
78.3	3.2	1,075.7	87.3	154.9	19.1	83.0	22.5	2.1	.2	240.0	41.8	20
.8	1.7	5.6	31.1	.6	.4	.3	1.3	.1	.5	1.0	2.2	21
470.1	13.0	2,025.1	349.6	237.7	46.0	110.1	34.3	7.5	.8	355.3	81.1	22
.2	.0	3.9	1.5	.2	.0	.4	.1	.0	.0	.5	.1	23
.2	.0	6.4	.1	.5	3.5	.1	.3	.0	.0	.6	3.8	24
.1	.0	.2	.0	.0	.0	.0	.0	.0	.0	.0	.0	25
.0	.0	10.3	.0	.0	.0	.0	.0	.0	.0	.0	.0	26
4.3	.0	21.9	.4	3.0	.9	.1	.1	.0	.0	3.1	1.0	27
3.6	.4	99.5	3.4	3.2	3.4	5.0	1.5	.1	.0	8.3	4.9	28
478.4	13.5	2,167.3	355.1	244.5	53.8	115.7	36.3	7.6	.8	367.8	90.9	29
2.5	.2	115.7	22.8	36.5	5.0	32.8	21.2	1.6	.3	71.0	26.5	30
7.5	.2	18.7	5.8	.4	.0	.2	.3	.1	.0	.7	.3	31
19.6	.1	51.4	19.4	18.3	13.4	4.8	2.0	.0	.0	23.1	15.4	32
.0	.0	.9	.4	.0	.0	.0	.0	.0	.0	.0	.0	33
1.9	.5	12.3	6.0	1.1	.4	1.2	1.6	.0	.0	2.3	2.0	34
80.9	2.5	263.2	42.3	41.5	21.0	10.6	4.9	.7	.1	52.9	26.0	35
.0	.0	.7	.0	.0	.0	.7	.0	.0	.0	.7	.0	36
.6	.0	2.1	.1	.3	.0	.1	.0	.0	.0	.5	.0	37
1.21	.0	37.8	.5	.9	.5	.8	.1	.0	.0	1.7	.6	38
.2	.0	1.2	.2	.1	.4	.1	.0	.0	.0	.2	.4	39
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	40
267.7	11.1	1,426.4	292.8	77.6	13.4	53.6	26.9	4.5	.4	135.7	40.7	41
393.0	14.6	1,930.4	390.3	176.9	54.1	105.0	56.8	7.0	.9	288.9	111.8	42
4.2	.0	27.7	4.5	13.6	2.4	.4	14.8	.0	.0	14.1	12.3	43
81.2	1.2	209.2	30.6	54.0	2.8	10.3	5.7	.6	.1	64.9	8.5	44
47.1	.3	104.2	2.4	24.6	11.1	4.2	.7	.1	.0	28.9	11.8	45
.2	.0	2.4	.0	.0	.0	.0	.0	.0	.0	.0	.0	46
263.5	1.8	485.0	395.2	129.3	68.1	102.8	84.0	.8	.1	232.9	152.2	47



**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in millions of dollars)

	<b>Industrial Division:</b>		<b>Food Products</b>		<b>Clothing and Dry Goods</b>		<b>Drugs and Toilet Preparations</b>	
	<b>Wholesale Trade</b>	<b>Division industrielle:</b> <i>Commerce de gros</i>	<i>Produits alimentaires</i>		<i>Vêtements, textiles et accessoires</i>		<i>Médicaments et produits de toilette</i>	
1	No. Profit Co's./Loss Co's.....	<i>N<sup>bre</sup> de C<sup>ies</sup> à profit/C<sup>ies</sup> à perte..</i>	1,011	247	502	113	186	51
	<b>Assets—</b>	<b>Actif—</b>	<b>Profit</b>	<b>Loss-Perte</b>	<b>Profit</b>	<b>Loss-Perte</b>	<b>Profit</b>	<b>Loss-Perte</b>
2	Cash.....	<i>Encaisse.....</i>	\$ 14.0	\$ .9	\$ 4.8	\$ .3	\$ 4.0	\$ 1
3	Government Securities.....	<i>Titres du gouvernement.....</i>	1.4	.8	1.7	.1	1.0	.0
4	Other Securities.....	<i>Autres titres.....</i>	9.4	1.3	2.4	.6	2.6	.2
5	Receivables.....	<i>Effets à recevoir.....</i>	95.7	15.1	43.9	11.6	15.9	1.3
6	Inventories.....	<i>Inventaires.....</i>	135.3	10.4	36.7	7.6	21.6	2.5
7	Land.....	<i>Terrains.....</i>	5.8	1.4	.8	.5	2.4	.3
8	Buildings and Equipment.....	<i>Bâtiments et matériel.....</i>	110.1	16.0	14.4	3.8	12.7	1.6
9	Investment in Affiliates.....	<i>Investissement en filiales.....</i>	47.9	4.1	16.6	1.5	5.5	.0
10	Other Assets.....	<i>Autre actif.....</i>	14.3	3.7	4.4	.6	2.5	.2
11	Total Assets (or Liabilities)...	<i>Actif (ou passif) total.....</i>	433.8	53.6	125.7	26.5	68.3	6.2
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	<i>Emprunts en banque.....</i>	41.6	11.1	14.1	5.0	4.8	.1
13	Payables.....	<i>Effets à payer.....</i>	83.2	9.7	24.5	4.3	14.9	1.6
14	Tax Liabilities.....	<i>Impôts à payer.....</i>	7.0	.0	1.4	.1	1.5	.0
15	Other Liabilities.....	<i>Autre passif.....</i>	44.1	12.9	11.5	5.2	4.4	2.3
16	Mortgage Debt.....	<i>Dettes hypothécaires.....</i>	2.5	1.7	.9	.0	.4	.0
17	Other Funded Debt.....	<i>Autre dette fondée.....</i>	8.6	.7	3.5	.0	2.4	1.3
18	Deprec. & Deplet. Reserve....	<i>Réserve, dépréc<sup>n</sup> &amp; épuis<sup>t</sup>.....</i>	48.2	4.9	6.9	1.6	5.5	.3
19	Capital Stock.....	<i>Capital-actions.....</i>	68.1	9.3	29.5	5.4	13.6	1.1
20	Surplus.....	<i>Surplus.....</i>	131.4	6.5	36.5	5.5	20.8	.5
21	Less Deficit.....	<i>Moins déficit.....</i>	.8	3.2	3.2	.5	.0	.9
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	<i>Ventes.....</i>	1,827.1	191.1	260.6	42.2	183.0	5.3
23	Rents Received.....	<i>Loyers reçus.....</i>	1.0	.1	.5	.1	.5	.0
24	Bond Interest Received.....	<i>Intérêts obligataires reçus.....</i>	.2	.0	.1	.0	.1	.0
25	Mortgage Interest Received....	<i>Intérêts hypothécaires reçus.....</i>	.1	.0	.0	.0	.0	.0
26	Foreign Dividends Received.....	<i>Dividendes étrangers reçus.....</i>	.0	.0	.0	.0	.0	.0
27	Canadian Dividends Rec'd.....	<i>Dividendes canadiens reçus.....</i>	.8	.0	.1	.1	.4	.0
28	Other Revenues.....	<i>Autres recettes.....</i>	7.3	1.0	1.0	.5	.6	.0
29	Total Revenues.....	<i>Total des recettes.....</i>	1,836.6	192.2	262.4	42.9	184.6	5.3
	<b>Expenses—</b>	<b>Dépenses—</b>						
30	Cost of Sales.....	<i>Coût des ventes.....</i>	1,617.7	173.4	207.2	35.7	140.4	3.1
31	Rents Paid.....	<i>Loyers payés.....</i>	5.1	.4	2.1	.4	.9	.1
32	Bond Interest Paid.....	<i>Intérêts obligataires payés.....</i>	.3	.0	.1	.0	.0	.0
33	Mortgage Interest Paid.....	<i>Intérêts hypothécaires payés.....</i>	.1	.1	.1	.0	.0	.0
34	Other Interest Paid.....	<i>Autres intérêts payés.....</i>	3.5	1.2	1.2	.4	.3	.1
35	Capital Cost Allowance.....	<i>Allocation, coût en capital.....</i>	8.7	1.0	1.1	.2	.9	.0
36	Depletion Charged.....	<i>Épuisement imputé.....</i>	.0	.0	.0	.0	.0	.0
37	Charitable Donations.....	<i>Dons de charité.....</i>	.4	.0	.2	.0	.1	.0
38	Pension Contributions.....	<i>Contrib., caisses de pension.....</i>	1.1	.1	.1	.1	.3	.0
39	Group Insurance Contrib.....	<i>Contrib., assurance collective.....</i>	.4	.1	.0	.0	.1	.0
40	Write-off Mine Development....	<i>Amortissement<sup>t</sup>, aménagement minier.</i>	.0	.0	.0	.0	.0	.0
41	Other Expenses.....	<i>Autres dépenses.....</i>	169.8	20.9	43.0	6.8	34.6	2.4
42	Total Expenses.....	<i>Total des dépenses.....</i>	1,807.1	197.2	255.1	43.5	177.7	5.7
43	Adjustments.....	<i>Redressements.....</i>	.9	.1	.1	.1	.4	.0
44	Current Year Profit (Loss)....	<i>Profit (perte) d'année courante.....</i>	28.5	5.1	7.1	.7	6.5	.4
45	Cash Dividends Charged.....	<i>Dividendes imputés en espèces.....</i>	4.5	.2	.8	.3	1.7	.0
46	Stock Dividends Charged.....	<i>Dividendes imputés en actions.....</i>	.2	.1	.1	.0	.0	.0
47	Capital Expenditures.....	<i>Immobilisations.....</i>	12.7	1.9	1.8	.3	2.0	.8

**TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
*(En millions de dollars)*

Electrical and Farm Machinery — Machines électriques et aratoires		Farm Products n.e.c. — Produits agricoles n.c.a.		Fuel, Gasoline and Other Petroleum Products — Combustible, essence, et autres dérivés du pétrole		Hardware, Plumbing and Heating Equipment — Quincaillerie, matériel de plomberie et de chauffage		Lumber and Building Materials — Bois d'œuvre et matériaux de construction		Machinery, Equipment and Supplies, n.e.c. — Machines, matériel et fournitures, n.c.a.		1
404	143	178	98	256	51	552	131	938	337	994	397	
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss Perte	
\$ 7.9	\$ .9	\$ 3.0	\$ 1.0	\$ 6.6	\$ 7.8	\$ 8.5	\$ .5	\$ 14.4	\$ 1.7	\$ 20.4	\$ 2.3	2
.5	.2	1.2	.1	4.8	.1	.6	.0	2.3	1.6	1.4	.3	3
2.9	.4	12.5	7.8	23.3	12.6	7.5	.2	11.4	5.7	8.4	.8	4
67.5	9.6	25.7	6.2	85.5	33.0	80.7	6.6	115.7	14.8	128.2	19.7	5
52.5	12.3	79.7	14.4	66.5	44.0	99.8	9.5	71.1	15.2	154.5	32.2	6
2.6	.2	1.2	.4	18.1	42.0	6.2	.7	14.8	3.2	4.9	2.2	7
18.2	4.3	16.5	5.4	188.7	181.5	46.9	3.0	101.1	25.5	74.5	23.6	8
5.7	1.7	6.6	1.0	35.8	9.6	25.5	.4	19.9	7.1	21.6	6.4	9
5.1	.6	3.5	.7	10.4	5.3	6.3	.7	8.8	3.8	10.1	2.8	10
163.1	30.3	149.8	37.0	439.7	335.9	282.0	21.7	359.3	78.5	423.9	90.3	11
16.5	3.4	67.6	17.2	36.5	7.0	25.9	3.6	39.2	10.3	45.9	15.6	12
37.0	7.4	13.5	3.3	62.6	17.6	39.7	4.6	63.3	11.2	72.9	16.2	13
4.1	.0	1.7	.0	9.0	4.5	4.5	.0	6.7	.2	11.4	.4	14
27.7	8.5	16.3	2.9	35.3	63.1	17.2	4.3	34.4	16.7	69.2	24.4	15
2.1	.2	.3	.1	3.1	2.7	2.9	.3	2.3	1.8	4.3	1.6	16
1.1	.2	2.3	.7	47.9	2.4	16.5	.0	7.5	1.6	5.4	.3	17
7.3	1.9	7.4	1.5	83.0	91.3	20.9	1.0	56.9	11.0	28.9	9.4	18
18.0	5.8	12.1	5.7	83.0	61.4	47.6	3.4	42.9	13.5	37.7	9.5	19
49.4	4.7	28.8	7.1	80.3	86.9	109.3	5.0	106.3	14.5	151.3	17.0	20
.0	1.6	.1	1.4	.9	1.1	2.6	.6	.1	2.3	3.1	4.1	21
417.7	51.7	253.5	48.0	558.3	249.3	529.0	42.2	836.1	98.6	691.0	102.4	22
.3	.0	.2	.5	3.2	2.7	.5	.1	.3	.1	2.0	1.0	23
.1	.0	.0	.0	.0	.0	.1	.0	.1	.0	.1	.0	24
.0	.0	.0	.0	.5	.0	.0	.0	.0	.0	.0	.0	25
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.2	.0	26
.0	.0	.2	1.4	1.5	.4	.4	.0	.7	.3	1.9	.2	27
1.6	.3	4.3	.1	5.7	1.9	2.3	.2	3.7	.7	8.7	1.6	28
419.7	52.0	258.3	50.1	569.3	254.4	532.3	42.5	840.9	99.7	704.0	105.2	29
341.9	42.0	228.4	38.4	461.6	190.7	422.3	33.8	688.0	80.5	520.2	80.7	30
2.4	.5	.5	.1	3.5	5.0	2.7	.4	2.4	.4	3.7	1.0	31
.0	.0	.1	.0	2.0	.1	.7	.0	.1	.1	.1	.0	32
.1	.0	.0	.0	.1	.1	.1	.0	.1	.2	.2	.1	33
1.0	.3	2.1	1.0	2.3	1.9	2.0	.4	3.0	1.1	3.7	1.2	34
1.8	.3	1.1	.5	13.0	10.3	3.2	.2	11.3	2.8	7.7	2.1	35
.0	.0	.0	.0	.0	3.4	.0	.0	.2	.0	.0	.0	36
.2	.0	.0	.0	.3	.2	.3	.0	.3	.0	.3	.0	37
.3	.0	.2	.1	.8	.0	.9	.1	.6	.1	1.0	.2	38
.1	.0	.1	.0	.3	.0	.5	.0	.8	.0	.8	.3	39
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	40
55.0	11.0	19.4	10.6	65.0	44.9	81.1	8.6	106.4	17.7	125.8	24.7	41
402.9	54.1	252.0	50.7	548.8	256.5	513.9	43.5	813.1	102.9	663.5	110.3	42
.0	.0	.3	1.4	3.0	1.8	.3	.0	.5	.2	1.0	.0	43
16.8	2.2	5.9	2.1	17.4	4.0	18.0	1.0	27.3	3.4	39.4	5.1	44
3.6	.0	.7	.0	5.7	.1	2.4	.1	3.0	.5	5.8	.1	45
.0	.0	.1	.0	.2	.0	.4	.0	.2	.0	.2	.0	46
2.4	.7	1.9	.7	19.9	43.5	6.0	.6	14.8	5.1	14.1	4.0	47



**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in millions of dollars)

	<b>Industrial Divisions:</b>		<b>Motor Vehicles and Accessories</b>		<b>Tobacco and Confectionery</b>		<b>Other Wholesale Trade</b>	
	<b>Wholesale Trade—(Concluded)</b>	<b>Divisions industrielles:</b>	<b>Véhicules automobiles et accessoires</b>		<b>Tabac et confiserie</b>		<b>Autres commerces de gros</b>	
	Retail Trade	<i>Commerce de gros—(Fin) Commerce de détail</i>						
1	No. Profit Co's./Loss Co's.....	<i>Nbre de C<sup>ies</sup> à profit/C<sup>ies</sup> à Perte....</i>	489	95	196	90	3,125	1,257
	<b>Assets—</b>	<b>Actif—</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>
2	Cash.....	<i>Encaisse.....</i>	\$ 8.0	\$ .3	\$ 4.1	\$ .3	\$ 45.7	\$ 8.3
3	Government Securities.....	<i>Titres du gouvernement.....</i>	.7	.1	.2	.0	5.9	.7
4	Other Securities.....	<i>Autres titres.....</i>	4.2	.0	2.3	.4	27.9	14.0
5	Receivables.....	<i>Effets à recevoir.....</i>	58.9	4.8	34.7	2.2	267.3	82.6
6	Inventories.....	<i>Inventaires.....</i>	89.7	7.2	24.1	2.9	199.9	91.7
7	Land.....	<i>Terrains.....</i>	3.9	.1	.9	.0	12.7	2.3
8	Buildings and Equipment.....	<i>Bâtiments et matériel.....</i>	38.2	2.8	9.8	4.1	130.7	33.1
9	Investment in Affiliates.....	<i>Investissement en filiales.....</i>	30.4	.8	2.2	.0	64.3	18.7
10	Other Assets.....	<i>Autre actif.....</i>	5.2	.4	2.9	.3	31.7	11.6
11	Total Assets (or Liabilities)...	<i>Actif (ou passif) total.....</i>	239.1	16.4	81.1	10.2	786.1	263.1
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	<i>Emprunts en banque.....</i>	13.5	2.6	7.1	1.1	73.5	26.0
13	Payables.....	<i>Effets à payer.....</i>	37.1	6.6	12.7	2.7	164.5	48.2
14	Tax Liabilities.....	<i>Impôts à payer.....</i>	13.9	.1	3.5	.1	13.4	.3
15	Other Liabilities.....	<i>Autre passif.....</i>	63.5	2.6	30.0	2.3	125.4	109.8
16	Mortgage Debt.....	<i>Dettes hypothécaires.....</i>	2.6	.4	.2	.0	8.4	2.2
17	Other Funded Debt.....	<i>Autre dette fondée.....</i>	2.6	.6	.2	.0	10.3	6.9
18	Deprec. & Deplet. Reserve.....	<i>Réserve, dépréc<sup>n</sup> &amp; épuis<sup>t</sup>.....</i>	18.4	1.0	4.6	2.0	56.4	12.7
19	Capital Stock.....	<i>Capital-actions.....</i>	21.1	3.3	7.9	1.8	119.0	36.7
20	Surplus.....	<i>Surplus.....</i>	66.8	1.6	15.2	1.3	217.6	38.4
21	Less Deficit.....	<i>Moins déficit.....</i>	.4	2.3	.1	1.1	2.5	18.1
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	<i>Ventes.....</i>	896.8	27.9	583.9	39.1	1,779.2	564.4
23	Rents Received.....	<i>Loyers reçus.....</i>	.5	.0	.2	.0	2.0	.5
24	Bond Interest Received.....	<i>Intérêts obligataires reçus.....</i>	.0	.0	.0	.0	.2	.0
25	Mortgage Interest Received....	<i>Intérêts hypothécaires reçus.....</i>	.0	.0	.0	.0	.1	.0
26	Foreign Dividends Received....	<i>Dividendes étrangers reçus.....</i>	.0	.0	.0	.0	.0	.0
27	Canadian Dividends Rec'd.....	<i>Dividendes canadiens reçus.....</i>	.8	.0	.1	.0	1.2	.3
28	Other Revenues.....	<i>Autres recettes.....</i>	1.9	.1	.9	.3	11.1	2.3
29	Total Revenues.....	<i>Total des recettes.....</i>	900.0	28.1	585.1	39.4	1,793.9	567.6
	<b>Expenses—</b>	<b>Dépenses—</b>						
30	Cost of Sales.....	<i>Coût des ventes.....</i>	761.9	21.1	545.3	36.0	1,403.0	499.0
31	Rents Paid.....	<i>Loyers payés.....</i>	3.4	.4	.7	.1	10.2	3.4
32	Bond Interest Paid.....	<i>Intérêts obligataires payés.....</i>	.1	.0	.0	.0	.2	.1
33	Mortgage Interest Paid.....	<i>Intérêts hypothécaires payés.....</i>	.1	.0	.0	.0	.4	.1
34	Other Interest Paid.....	<i>Autres intérêts payés.....</i>	1.3	.2	1.4	.1	5.6	3.9
35	Capital Cost Allowance.....	<i>Allocation, coût en capital.....</i>	3.0	.3	1.0	.3	10.8	2.3
36	Depletion Charged.....	<i>Épuisement imputé.....</i>	.0	.0	.0	.0	.1	.0
37	Charitable Donations.....	<i>Dons de charité.....</i>	.2	.0	.1	.0	.8	.1
38	Pension Contributions.....	<i>Contrib., caisses de pension.....</i>	.9	.0	.1	.0	1.8	.3
39	Group Insurance Contrib.....	<i>Contrib., assurance collective.....</i>	.4	.0	.0	.0	1.1	.4
40	Write-off Mine Development....	<i>Amortissem<sup>t</sup>, aménagement minier.....</i>	.0	.0	.0	.0	.0	.0
41	Other Expenses.....	<i>Autres dépenses.....</i>	102.0	6.7	31.4	3.4	301.0	67.7
42	Total Expenses.....	<i>Total des dépenses.....</i>	873.4	28.7	580.0	39.8	1,735.0	577.3
43	Adjustments.....	<i>Redressements.....</i>	.5	.1	.1	.0	.9	.6
44	Current Year Profit (Loss).....	<i>Profit (perte) d'année courante.....</i>	26.2	.7	5.0	.5	58.0	10.3
45	Cash Dividends Charged.....	<i>Dividendes imputés en espèces.....</i>	7.6	.0	1.5	.0	8.8	.5
46	Stock Dividends Charged.....	<i>Dividendes imputés en actions.....</i>	.1	.0	.1	.0	1.2	.3
47	Capital Expenditures.....	<i>Immobilisations.....</i>	4.0	.7	2.4	.5	17.2	6.1



**TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
 (En millions de dollars)

WHOLESALE TRADE — COMMERCE DE GROS		Dairy Products — Produits laitiers		Other Food Products — Autres produits alimentaires		Department and Variety Stores — Magasins à rayon et bazars		Other General Merchandise Stores — Autres magasins généraux		Automobile Accessories, Tires, Gasoline and Oil — Accessoires d'automobile, pneus, essence et huile		
8,831	3,010	335	23	580	327	233	106	310	197	615	332	1
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$ 141.4	\$ 24.3	\$ 4.8	\$ .1	\$ 27.3	\$ .8	\$ 36.3	\$ .7	\$ 2.3	\$ 1.6	\$ 6.4	\$ .2	2
21.5	3.9	.7	.1	.3	.2	3.9	.0	.6	.9	.1	.3	3
114.8	43.9	3.6	.1	17.5	.0	27.3	.7	1.8	2.6	2.7	.3	4
1,019.5	207.5	12.0	.7	19.9	5.0	137.9	4.9	9.9	3.5	19.8	2.9	5
1,031.4	250.0	9.1	.5	83.9	4.7	260.0	8.2	17.4	8.2	24.0	4.9	6
74.4	53.5	5.8	.1	25.4	2.6	25.4	.4	1.1	.6	5.6	1.2	7
761.9	304.6	86.1	5.3	170.5	14.4	291.7	5.3	12.4	6.7	37.1	6.4	8
281.9	51.3	5.2	.7	105.5	.2	162.3	2.1	.1	.7	2.1	.0	9
105.1	30.7	7.2	.8	10.0	.8	22.5	.8	1.3	.3	4.4	1.1	10
3,552.0	969.8	134.6	8.4	460.3	28.7	967.3	23.1	47.1	25.2	102.2	17.2	11
386.0	103.2	4.2	.6	9.3	4.5	26.2	2.0	3.7	1.6	7.0	2.7	12
625.6	133.4	15.3	1.0	65.3	6.6	114.8	3.4	8.5	4.1	19.7	3.3	13
78.1	5.8	1.7	.0	13.6	.0	21.2	.1	.4	.0	1.9	.1	14
479.0	255.0	6.8	.7	29.5	7.2	172.9	3.4	3.3	4.0	11.9	3.3	15
30.0	10.9	4.5	.2	4.4	.6	7.7	.2	1.4	.4	4.4	1.6	16
108.3	14.7	7.3	1.7	74.8	.3	42.2	.0	1.2	.3	2.9	.7	17
344.4	138.5	47.1	2.2	66.0	5.1	110.3	2.1	4.7	3.1	15.1	1.8	18
500.7	156.7	19.3	1.9	73.7	5.0	186.6	7.5	11.7	7.7	11.5	3.9	19
1,013.6	188.8	28.7	.2	123.8	2.0	285.3	4.7	12.8	4.5	27.9	1.6	20
13.7	37.2	.3	.2	.2	2.6	.0	.2	.5	.4	.1	1.9	21
8,816.3	1,462.2	278.5	20.4	1,503.1	92.8	1,750.2	27.5	87.2	32.2	221.3	38.0	22
11.2	5.1	.3	.0	5.2	.0	2.5	.1	.2	.3	.7	.1	23
1.0	.1	.0	.0	.0	.0	.2	.0	.0	.1	.0	.0	24
.8	.1	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	25
.3	.0	.0	.0	1.6	.0	.0	.0	.0	.0	.0	.0	26
8.3	2.8	.3	.0	1.2	.0	3.7	.1	.0	.1	.0	.0	27
49.1	9.1	.4	.2	7.4	.5	24.8	.2	.8	.0	2.3	.3	28
8,887.0	1,479.4	279.5	20.6	1,518.5	93.4	1,781.5	27.8	88.2	32.6	224.4	38.4	29
7,338.0	1,234.3	181.8	17.4	1,232.0	77.4	1,184.0	19.8	69.1	27.1	161.6	31.0	30
37.5	12.3	1.4	.1	15.1	1.6	29.9	.8	.4	.2	2.6	.6	31
3.6	.3	.2	.1	3.6	.0	2.0	.0	.0	.0	.0	.0	32
1.4	.6	.1	.0	.2	.0	.5	.0	.0	.0	.2	.1	33
27.6	11.5	.5	.0	1.2	.3	6.6	.3	.4	.1	.7	.2	34
63.6	20.2	6.7	.3	17.0	1.2	18.4	.4	1.0	.4	3.3	.3	35
.3	3.4	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	36
3.2	.4	.1	.0	.4	.0	1.2	.0	.0	.0	.1	.0	37
8.2	1.0	.4	.0	1.5	.0	6.5	.0	.0	.0	.1	.0	38
4.5	.9	.4	.0	.5	.0	.3	.0	.0	.0	.1	.0	39
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	40
1,134.4	225.5	79.8	2.8	201.2	15.3	459.6	6.9	15.3	5.4	46.8	7.5	41
8,622.5	1,510.3	271.3	20.7	1,472.7	95.9	1,709.0	28.2	86.3	33.4	215.4	39.7	42
8.3	4.2	.0	.0	1.5	.0	3.8	.1	.0	.0	.2	.0	43
256.2	35.2	8.2	.1	44.4	2.5	68.7	.4	1.9	.8	9.1	1.3	44
46.2	1.8	1.2	.1	7.2	.0	13.6	.1	.2	.0	.7	.0	45
2.8	.4	.0	.0	1.2	.0	.1	.0	.0	.0	.0	.0	46
99.0	64.9	7.4	1.0	52.8	2.5	26.0	.8	1.4	.3	4.9	.6	47

**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in millions of dollars)

	<b>Industrial Division:</b>		<b>Motor Vehicles</b>		<b>Footwear</b>		<b>Clothing and Dry Goods</b>	
	<b>Retail Trade—(Continued)</b>	<b>Division industrielle:</b> <i>Commerce de détail—(Suite)</i>	<b>Véhicules automobiles</b>		<b>Chaussure</b>		<b>Vêtements, textiles et accessoires</b>	
1	No. Profit Co's./Loss Co's.....	<i>N<sup>bre</sup> de C<sup>ies</sup> à profit/C<sup>ies</sup> à perte..</i>	1,699	933	208	82	1,256	620
	<b>Assets—</b>	<b>Actif—</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>
2	Cash.....	<i>En caisse.....</i>	\$ 16.5	\$ 3.2	\$ 2.3	\$ .5	\$ 13.7	\$ 2.0
3	Government Securities.....	<i>Titres du gouvernement.....</i>	1.5	.4	.8	.1	2.1	.9
4	Other Securities.....	<i>Autres titres.....</i>	13.0	3.0	.6	.0	4.9	.8
5	Receivables.....	<i>Effets à recevoir.....</i>	98.1	38.9	.7	.2	24.6	8.7
6	Inventories.....	<i>Inventaires.....</i>	224.6	90.7	20.9	3.9	67.2	22.4
7	Land.....	<i>Terrains.....</i>	18.8	6.9	.5	.7	3.5	.7
8	Buildings and Equipment.....	<i>Bâtiments et matériel.....</i>	112.2	45.1	10.1	2.0	51.0	13.2
9	Investment in Affiliates.....	<i>Investissement en filiales.....</i>	9.3	1.9	1.7	.0	6.9	1.5
10	Other Assets.....	<i>Autre actif.....</i>	30.3	11.2	2.4	.6	9.9	2.3
11	Total Assets (or Liabilities)...	<i>Actif (ou passif) total.....</i>	524.4	201.3	40.0	8.1	183.9	52.4
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	<i>Emprunts en banque.....</i>	92.6	58.3	1.7	.9	10.1	6.3
13	Payables.....	<i>Effets à payer.....</i>	99.3	43.1	8.3	1.2	34.5	12.4
14	Tax Liabilities.....	<i>Impôts à payer.....</i>	8.3	.8	.9	.0	2.6	.3
15	Other Liabilities.....	<i>Autre passif.....</i>	61.6	28.4	4.0	2.7	21.5	9.8
16	Mortgage Debt.....	<i>Dettes hypothécaires.....</i>	18.0	8.3	.4	.2	3.8	.4
17	Other Funded Debt.....	<i>Autre dette fondée.....</i>	9.0	6.2	1.3	.0	3.7	1.9
18	Deprec. & Deplet. Reserve.....	<i>Réserve, dépréc<sup>n</sup> &amp; épuis<sup>t</sup>.....</i>	42.4	15.8	5.1	.8	23.3	6.0
19	Capital Stock.....	<i>Capital-actions.....</i>	70.0	28.0	6.3	1.1	30.6	12.2
20	Surplus.....	<i>Surplus.....</i>	126.2	23.8	12.0	1.7	54.5	7.1
21	Less Deficit.....	<i>Moins déficit.....</i>	3.1	11.5	.0	.5	.9	3.9
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	<i>Ventes.....</i>	1,870.0	609.8	79.3	10.2	327.0	81.8
23	Rents Received.....	<i>Loyers reçus.....</i>	1.4	.7	.1	.0	1.2	.1
24	Bond Interest Received.....	<i>Intérêts obligataires reçus.....</i>	.1	.0	.0	.0	.1	.0
25	Mortgage Interest Received.....	<i>Intérêts hypothécaires reçus.....</i>	.0	.0	.0	.0	.0	.0
26	Foreign Dividends Received.....	<i>Dividendes étrangers reçus.....</i>	.0	.0	.0	.0	.0	.0
27	Canadian Dividends Rec'd.....	<i>Dividendes canadiens reçus.....</i>	.4	.1	.0	.0	.2	.0
28	Other Revenues.....	<i>Autres recettes.....</i>	26.2	8.2	.1	.0	1.3	.6
29	Total Revenues.....	<i>Total des recettes.....</i>	1,898.0	618.8	79.5	10.2	329.8	82.5
	<b>Expenses—</b>	<b>Dépenses—</b>						
30	Cost of Sales.....	<i>Coût des ventes.....</i>	1,626.0	530.4	51.8	7.2	219.3	57.6
31	Rents Paid.....	<i>Loyers payés.....</i>	9.6	4.6	3.9	.6	11.8	3.9
32	Bond Interest Paid.....	<i>Intérêts obligataires payés.....</i>	.2	.1	.0	.0	.1	.0
33	Mortgage Interest Paid.....	<i>Intérêts hypothécaires payés.....</i>	.7	.5	.0	.0	.1	.0
34	Other Interest Paid.....	<i>Autres intérêts payés.....</i>	8.4	4.8	.2	.1	1.4	.5
35	Capital Cost Allowance.....	<i>Allocation, coût en capital.....</i>	7.8	2.2	1.0	.1	4.0	.7
36	Depletion Charged.....	<i>Épuisement imputé.....</i>	.0	.0	.0	.0	.0	.0
37	Charitable Donations.....	<i>Dons de charité.....</i>	.3	.0	.1	.0	.2	.0
38	Pension Contributions.....	<i>Contrib., caisses de pension.....</i>	.4	.1	.0	.0	.2	.0
39	Group Insurance Contrib.....	<i>Contrib., assurance collective.....</i>	1.5	1.0	.0	.0	.2	.4
40	Write-off Mine Development...	<i>Amortissem<sup>t</sup>, aménagement minier.....</i>	.0	.0	.0	.0	.0	.0
41	Other Expenses.....	<i>Autres dépenses.....</i>	208.3	88.5	18.9	2.5	79.5	22.3
42	Total Expenses.....	<i>Total des dépenses.....</i>	1,863.0	632.2	75.9	10.5	317.0	85.6
43	Adjustments.....	<i>Redressements.....</i>	.3	.3	.0	.0	.3	.4
44	Current Year Profit (Loss).....	<i>Profit (perte) d'année courante.....</i>	34.8	13.2	3.6	.2	12.5	3.5
45	Cash Dividends Charged.....	<i>Dividendes imputés en espèces.....</i>	2.6	.1	.5	.0	.9	.2
46	Stock Dividends Charged.....	<i>Dividendes imputés en actions.....</i>	.4	.0	.0	.0	.7	.0
47	Capital Expenditures.....	<i>Immobilisations.....</i>	16.7	12.4	1.0	.2	7.0	1.5



**TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
*(En millions de dollars)*

Hardware — Quincaillerie		Lumber and Building Materials — Bois d'œuvre et matériaux de construction		Furniture and House Furnishings — Ameublement et garniture de maison		Drugs and Drug Sundries — Médicaments et produits pharmaceutiques divers		Fuel and Ice — Combustible et glace		Jewellery — Bijouterie		
566	211	543	173	979	428	681	52	310	80	287	62	1
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
3.4	.3	8.5	.9	5.3	.9	4.7	.3	4.0	.2	1.5	.0	2
.6	.1	5.0	.1	1.1	.0	.6	.0	.9	.2	.8	.0	3
2.2	.1	7.4	.5	2.8	.2	2.2	.3	2.5	.0	.4	.1	4
13.7	2.1	51.0	5.4	107.4	13.6	3.3	.4	29.4	1.1	13.7	1.5	5
27.4	5.6	55.8	8.0	48.1	15.6	26.6	1.4	7.5	.4	19.6	2.1	6
1.7	.6	5.5	.9	3.7	.1	1.9	.0	2.2	.2	2.6	.0	7
14.0	2.9	54.7	9.2	27.4	10.9	20.9	.6	33.2	3.0	12.2	.4	8
2.6	.2	8.5	6.7	13.5	.2	2.5	.0	.3	.1	3.0	.0	9
3.0	.5	5.6	1.0	6.5	2.1	4.7	.2	3.3	.4	1.9	.3	10
68.7	12.5	201.9	32.7	215.7	43.7	67.3	3.2	83.4	5.6	55.6	4.4	11
3.8	1.7	10.9	5.1	33.7	8.5	2.3	.2	6.3	.7	7.9	1.3	12
9.3	2.5	26.4	6.2	32.3	12.7	12.0	.4	16.2	1.5	9.4	1.4	13
1.7	.0	4.5	.0	3.5	.1	.9	.0	1.1	.0	1.0	.0	14
8.1	2.4	14.9	2.6	32.6	7.3	7.3	.1	5.3	.5	6.2	.7	15
.6	.4	2.0	.8	2.6	.2	.8	.0	.2	.3	.6	.0	16
1.2	.1	1.0	1.0	2.8	.0	2.2	.0	1.0	.1	2.4	.0	17
6.0	1.1	28.9	5.0	10.6	4.1	9.5	.2	19.2	1.6	6.5	.2	18
15.7	3.4	29.8	4.5	40.9	8.3	13.5	1.9	10.2	.9	7.4	.9	19
22.3	1.9	83.5	8.7	57.1	5.1	19.3	.6	23.9	.5	14.4	.1	20
.0	1.1	.1	1.1	.4	2.7	.4	.2	.0	.4	.2	.3	21
113.9	15.7	304.3	39.3	291.2	70.9	134.1	6.0	171.9	9.6	67.0	4.5	22
.2	.1	.6	.1	.6	.1	.5	.1	.5	.0	.8	.0	23
.0	.0	.1	.0	.0	.0	.0	.0	.0	.0	.0	.0	24
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	25
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	26
.0	.0	2.5	.0	.1	.0	.1	.0	.0	.0	.0	.0	27
.4	.1	2.5	.3	10.7	.8	1.0	.1	1.2	.4	.2	.0	28
114.6	15.8	310.1	39.7	302.7	71.7	135.7	6.1	173.7	10.0	68.0	4.5	29
82.8	11.4	233.7	33.2	201.0	47.3	89.6	4.3	134.9	7.7	37.8	2.4	30
1.2	.3	.5	.1	6.4	2.0	4.5	.3	.5	.1	2.1	.3	31
.0	.0	.0	.0	.1	.0	.1	.0	.0	.0	.1	.0	32
.0	.0	.1	.0	.1	.0	.0	.0	.0	.0	.0	.0	33
.4	.1	.9	.4	2.3	.9	.4	.0	.6	.0	.9	.1	34
1.1	.1	4.3	.4	2.5	.7	1.8	.1	2.9	.3	.8	.1	35
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	36
.1	.0	.1	.0	.1	.0	.1	.0	.1	.0	.1	.0	37
.0	.0	.3	.0	.2	.0	.2	.0	.1	.0	.1	.0	38
.1	.0	.3	.1	.2	.0	.2	.3	.2	.0	.0	.0	39
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	40
24.1	4.4	50.1	7.3	75.0	23.1	31.8	1.2	29.6	2.1	22.2	1.9	41
109.9	16.3	290.4	41.5	287.9	74.1	128.7	6.2	168.9	10.1	64.0	4.8	42
.0	.0	2.5	.0	1.7	.4	.1	.0	.1	.0	.0	.0	43
4.7	.5	17.2	1.8	13.1	2.7	6.9	.1	4.9	.2	4.0	.2	44
.4	.0	4.0	.1	1.2	.1	1.0	.0	.2	.1	.7	.0	45
.0	.0	3.9	.1	.0	.0	.0	.0	.1	.0	.0	.0	46
1.6	.4	6.3	.4	3.9	1.2	2.8	.1	3.0	.4	.6	.1	47



**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in millions of dollars)

	<b>Industrial Divisions:</b>	<b>Divisions industrielles:</b>	<b>Other Retail Trade — Autres commerces de détail</b>		<b>RETAIL TRADE — COMMERCE DE DÉTAIL</b>		<b>Trust and Mortgage Companies — Compagnie de fiducie et d'hypothèque</b>	
	Retail Trade—(Concluded) Finance, Insurance and Real Estate	Commerce de détail—(Fin) Finance, assurance et immeuble						
1	No. Profit Co's./Loss Co's.....	N <sup>bre</sup> de C <sup>ies</sup> à profit/C <sup>ies</sup> à perte..	1,149	539	9,751	4,165	507	147
	<b>Assets—</b>	<b>Actif—</b>	<b>Profit</b>	<b>Loss-Perte</b>	<b>Profit</b>	<b>Loss-Perte</b>	<b>Profit</b>	<b>Loss-Perte</b>
2	Cash.....	En caisse.....	\$ 9.5	\$ 2.4	\$ 146.4	\$ 14.0	\$ 84.3	\$ 4.6
3	Government Securities.....	Titres du gouvernement.....	.5	.0	19.6	3.2	270.4	.4
4	Other Securities.....	Autres titres.....	5.9	1.0	94.8	9.7	1,222.8	14.7
5	Receivables.....	Effets à recevoir.....	33.0	14.1	574.4	103.0	64.2	1.8
6	Inventories.....	Inventaires.....	49.3	10.5	941.5	187.2	.0	.0
7	Land.....	Terrains.....	4.7	1.2	108.4	16.2	8.7	2.6
8	Buildings and Equipment.....	Bâtiments et matériel.....	38.0	14.4	971.5	140.1	32.9	6.0
9	Investment in Affiliates.....	Investissement en filiales.....	6.2	6.0	329.8	20.4	10.5	3.6
10	Other Assets.....	Autre actif.....	8.5	3.2	121.6	25.6	9.5	4.8
11	Total Assets (or Liabilities).....	Actif (ou passif) total.....	155.6	52.8	3,308.0	519.3	1,703.3	38.4
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	Emprunts en banque.....	8.9	6.3	228.6	100.6	19.8	.5
13	Payables.....	Effets à payer.....	29.2	10.7	500.4	110.4	475.1	7.3
14	Tax Liabilities.....	Impôts à payer.....	3.1	.1	66.6	1.6	4.8	.1
15	Other Liabilities.....	Autre passif.....	13.9	16.8	399.8	89.8	58.0	7.8
16	Mortgage Debt.....	Dettes hypothécaires.....	4.4	.9	56.0	14.4	7.3	2.6
17	Other Funded Debt.....	Autre dette fondée.....	6.8	1.1	160.0	13.3	878.5	.3
18	Deprec. & Deplet. Reserve.....	Réserve, dépréc <sup>a</sup> & épuis <sup>t</sup> .....	15.3	5.8	410.0	55.1	5.2	.7
19	Capital Stock.....	Capital-actions.....	28.0	6.9	555.1	94.1	103.5	15.6
20	Surplus.....	Surplus.....	46.8	7.4	938.4	69.9	158.2	4.0
21	Less Deficit.....	Moins déficit.....	.8	3.1	7.0	29.8	7.1	.4
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	Ventes.....	285.8	76.4	7,484.7	1,134.9	47.1	1.0
23	Rents Received.....	Loyers reçus.....	.5	.3	15.4	1.8	3.0	.4
24	Bond Interest Received.....	Intérêts obligataires reçus.....	.0	.0	.7	.1	16.1	.1
25	Mortgage Interest Received.....	Intérêts hypothécaires reçus.....	.0	.0	.1	.0	48.3	.5
26	Foreign Dividends Received.....	Dividendes étrangers reçus.....	.0	.0	1.7	.0	.2	.0
27	Canadian Dividends Rec'd.....	Dividendes canadiens reçus.....	.4	.2	9.1	.5	3.5	.1
28	Other Revenues.....	Autres recettes.....	2.3	.9	81.6	12.4	5.5	.1
29	Total Revenues.....	Total des recettes.....	289.1	77.7	7,593.4	1,149.8	123.6	2.2
	<b>Expenses—</b>	<b>Dépenses—</b>						
30	Cost of Sales.....	Coût des ventes.....	199.8	44.8	5,705.3	918.9	.0	.0
31	Rents Paid.....	Loyers payés.....	5.9	2.0	95.6	17.5	2.6	.1
32	Bond Interest Paid.....	Intérêts obligataires payés.....	.2	.3	6.6	.5	27.1	.0
33	Mortgage Interest Paid.....	Intérêts hypothécaires payés.....	.1	.0	2.2	.7	.4	.0
34	Other Interest Paid.....	Autres intérêts payés.....	1.4	.9	26.3	9.0	6.4	.3
35	Capital Cost Allowance.....	Allocation, coût en capital.....	3.4	1.4	76.0	8.5	1.7	.1
36	Depletion Charged.....	Épuisement imputé.....	.0	.0	.0	.0	.0	.0
37	Charitable Donations.....	Dons de charité.....	.1	.0	3.1	.2	.4	.0
38	Pension Contributions.....	Contrib., caisses de pension.....	.4	.4	10.5	.6	3.1	.0
39	Group Insurance Contrib.....	Contrib., assurance collective.....	.6	.4	4.4	2.3	.1	.0
40	Write-off Mine Development.....	Amortissement <sup>t</sup> , aménagement minier.....	.0	.0	.0	.0	.0	.0
41	Other Expenses.....	Autres dépenses.....	62.6	29.6	1,404.8	220.8	54.8	1.9
42	Total Expenses.....	Total des dépenses.....	274.4	79.8	7,334.8	1,178.8	96.7	2.4
43	Adjustments.....	Redressements.....	.1	.2	10.0	.8	2.9	.4
44	Current Year Profit (Loss).....	Profit (perte) d'année courante.....	14.6	2.3	248.5	29.9	24.0	.7
45	Cash Dividends Charged.....	Dividendes imputés en espèces.....	9.2	.0	43.5	.8	10.9	.1
46	Stock Dividends Charged.....	Dividendes imputés en actions.....	.0	.3	6.5	.4	.1	1.1
47	Capital Expenditures.....	Immobilisations.....	5.5	3.2	140.9	24.9	3.9	.7

**TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
*(En millions de dollars)*

Investment and Holding Companies — <i>Compagnie de portefeuille et de gestion</i>		Non-Resident Owned Investment Corporations — <i>Corporations de placements possédées par des non-résidents</i>		Stock, Bond and Commodity Dealers — <i>Courtiers en actions, obligations et denrées</i>		Loan Companies and Other Finance — <i>Compagnies de prêts et autres entreprises financières</i>		Insurance Agents — <i>Agents d'assurance</i>		Real Estate Except Rental — <i>Entreprises d'immeuble, sauf location</i>		
1,210	606	223	5	342	193	586	111	1,107	224	1,890	724	1
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$ 132.2	\$ 26.7	\$ 23.6	\$ .2	\$ 34.8	\$ 3.7	\$ 30.4	\$ 1.1	\$ 26.6	\$ 2.4	\$ 20.3	\$ 6.1	2
122.3	14.3	23.8	.0	92.6	.5	11.2	.0	1.5	.0	.6	.0	3
1,394.1	214.8	391.4	13.3	260.4	21.0	49.7	5.3	15.4	.2	54.8	9.9	4
88.1	25.0	14.9	.3	243.4	27.1	1,858.7	30.5	65.0	10.5	56.4	12.6	5
1.9	2.3	1.1	.0	.9	.1	.1	.1	.0	.2	20.5	8.2	6
28.1	26.7	.4	.0	2.7	.3	.6	.1	.6	.1	97.5	57.9	7
57.2	21.4	1.7	2.4	6.5	1.9	21.7	.9	16.7	2.1	41.8	26.7	8
2,497.0	795.7	121.3	6.2	12.8	1.2	129.0	3.0	3.2	.8	29.8	8.8	9
36.4	78.3	5.0	2.6	7.6	3.1	14.5	2.9	25.0	3.3	17.0	8.9	10
4,357.3	1,205.2	583.4	24.9	661.7	58.8	2,115.9	43.8	154.1	19.6	338.7	139.2	11
48.1	45.5	11.4	2.0	195.4	20.3	481.0	14.2	5.9	1.6	17.0	12.4	12
97.2	26.2	12.0	1.0	342.5	16.8	257.0	4.5	68.3	10.1	55.7	18.0	13
7.5	.3	1.4	.0	6.0	.0	19.9	.0	2.4	.1	7.4	.8	14
418.6	123.4	46.5	.0	37.1	4.6	497.7	12.2	16.1	6.7	72.5	25.4	15
4.1	17.7	6.2	.0	.2	.0	.2	.1	.5	.2	57.0	42.0	16
343.7	103.2	66.8	12.6	1.4	2.0	553.0	2.6	.9	.1	31.4	24.3	17
8.4	4.2	.1	.1	2.7	.9	11.0	.2	8.2	.9	7.7	4.1	18
1,457.0	722.7	151.1	1.1	29.5	11.7	172.2	5.5	19.0	2.4	26.4	13.4	19
1,984.9	216.0	289.7	8.1	48.0	4.9	124.1	6.5	33.5	.6	67.4	7.4	20
12.3	53.8	1.8	.0	1.0	2.3	.2	2.0	.6	3.1	3.7	8.7	21
42.5	5.4	2.9	.3	118.7	16.8	253.7	16.6	93.5	13.0	201.5	48.7	22
4.2	.5	.0	.0	.4	.0	.5	.1	.5	.1	3.9	.6	23
12.7	2.1	3.8	.0	4.9	.2	.0	.0	.1	.0	.1	.0	24
5.6	.1	.1	.0	.5	.0	.6	.1	.0	.0	.9	.1	25
278.7	.6	4.5	.0	.2	.0	.0	.0	.0	.0	.0	.0	26
112.6	51.8	6.9	.1	1.2	.2	6.0	.0	.3	.0	.3	.3	27
15.1	3.6	1.0	.0	3.5	.7	2.4	.2	1.2	.0	4.3	1.1	28
471.5	64.1	19.2	.4	129.3	18.0	263.1	17.1	95.6	13.2	210.9	50.8	29
3.2	.2	.0	.0	38.9	1.9	.3	.0	.0	.0	98.0	29.4	30
.6	.3	.0	.0	2.4	.8	5.5	.6	3.1	.7	2.0	.6	31
11.7	4.0	.4	.0	.1	.0	10.5	.1	.0	.0	.4	.5	32
.5	1.2	.1	.0	.0	.0	.0	.0	.0	.0	2.8	1.4	33
14.2	3.9	.2	.3	5.7	1.1	55.3	.7	.3	.1	2.6	1.5	34
1.6	.4	.1	.3	.7	.2	3.1	.5	2.1	.2	2.7	2.7	35
.6	.2	.3	.0	.0	.0	.0	.0	.0	.0	.2	.0	36
.5	.1	.0	.0	.6	.0	.3	.0	.3	.0	.2	.0	37
.5	.0	.0	.0	.7	.1	.6	1.4	.5	.0	.1	.0	38
.1	.0	.1	.0	.2	.0	.1	.0	.4	.0	.1	.1	39
.1	1.5	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	40
30.0	10.8	3.9	.1	57.5	17.2	103.9	16.0	76.1	12.7	72.3	22.0	41
63.6	22.6	5.0	.7	106.9	21.3	179.5	19.4	82.8	13.6	181.5	58.2	42
377.9	47.1	.2	.3	.6	1.8	6.1	.0	.1	.0	1.7	.3	43
29.9	5.7	14.3	.0	21.8	5.0	77.5	2.3	12.7	.5	27.7	7.7	44
268.7	31.8	2.4	.0	4.1	.2	27.0	.1	2.0	.0	2.0	.1	45
5.0	.9	.0	.0	1.5	.0	3.3	.0	.3	.0	1.0	.0	46
2.1	2.5	.0	2.0	1.2	.2	5.4	.5	3.4	.6	5.8	4.6	47



**TABLE 4—(Continued)—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in millions of dollars)

	<b>Industrial Divisions:</b>	<b>Divisions industrielles:</b>	<b>Real Estate Rental Operations</b>		<b>FINANCE, INSURANCE AND REAL ESTATE</b>		<b>Community or Public Service</b>	
			<b>— Location d'immeubles</b>		<b>FINANCE, ASSURANCE ET IMMEUBLES</b>		<b>— Services à la collectivité ou au public</b>	
1	No. Profit Co's./Loss Co's.....	N <sup>bre</sup> de C <sup>ies</sup> à profit/C <sup>ies</sup> à perte..	3,522	1,523	9,387	3,533	237	110
	<b>Assets—</b>	<b>Actif—</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>
2	Cash.....	Encaisse.....	\$ 32.1	\$ 7.0	\$ 384.4	\$ 51.7	\$ 1.7	\$ .2
3	Government Securities.....	Titres du gouvernement.....	8.3	1.3	530.7	16.6	.2	.1
4	Other Securities.....	Autres titres.....	75.2	24.2	3,463.9	303.4	1.0	.0
5	Receivables.....	Effets à recevoir.....	36.3	12.1	2,427.1	119.9	2.5	.6
6	Inventories.....	Inventaires.....	2.6	4.2	27.0	15.1	.8	.2
7	Land.....	Terrains.....	231.7	141.2	370.4	228.8	.7	.3
8	Buildings and Equipment.....	Bâtiments et matériel.....	1,034.9	691.2	1,213.4	752.6	10.6	5.2
9	Investment in Affiliates.....	Investissement en filiales.....	54.2	42.1	2,857.9	861.5	.8	.1
10	Other Assets.....	Autre actif.....	17.6	11.7	132.6	115.6	3.2	.9
11	Total Assets (or Liabilities)...	Actif (ou passif) total.....	1,492.9	935.1	11,407.4	2,465.1	21.4	7.7
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	Emprunts en banque.....	32.5	20.5	811.0	117.0	.8	.3
13	Payables.....	Effets à payer.....	46.6	35.7	1,354.4	119.4	1.7	.7
14	Tax Liabilities.....	Impôts à payer.....	10.4	1.3	59.8	2.6	.4	.0
15	Other Liabilities.....	Autre passif.....	173.6	179.3	1,320.1	359.4	2.6	.9
16	Mortgage Debt.....	Dettes hypothécaires.....	352.3	260.9	427.6	323.4	1.1	.8
17	Other Funded Debt.....	Autre dette fondée.....	158.1	174.9	2,033.8	320.0	.6	1.3
18	Deprec. & Deplet. Reserve.....	Réserve, dépréc <sup>n</sup> & épuis <sup>t</sup> .....	282.6	126.1	326.0	137.1	4.6	.8
19	Capital Stock.....	Capital-actions.....	208.6	116.1	2,167.3	888.6	3.8	1.6
20	Surplus.....	Surplus.....	243.3	48.6	2,949.0	296.2	5.8	1.8
21	Less Deficit.....	Moins déficit.....	15.1	28.2	41.8	98.5	.2	.5
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	Ventes.....	3.8	.6	763.5	102.4	25.7	6.5
23	Rents Received.....	Loyers reçus.....	184.9	77.8	197.4	79.4	.2	.0
24	Bond Interest Received.....	Intérêts obligataires reçus.....	.7	.2	38.3	2.7	.0	.0
25	Mortgage Interest Received....	Intérêts hypothécaires reçus.....	.9	.4	56.9	1.2	.0	.0
26	Foreign Dividends Received.....	Dividendes étrangers reçus.....	.1	.0	283.7	.7	.0	.0
27	Canadian Dividends Rec'd.....	Dividendes canadiens reçus.....	2.9	.2	133.8	52.7	.0	.0
28	Other Revenues.....	Autres recettes.....	8.9	2.8	41.8	8.5	.3	.0
29	Total Revenues.....	Total des recettes.....	202.1	81.9	1,515.3	247.6	26.2	6.5
	<b>Expenses—</b>	<b>Dépenses—</b>						
30	Cost of Sales.....	Coût des ventes.....	2.6	.6	143.1	32.1	4.1	.8
31	Rents Paid.....	Loyers payés.....	2.7	6.1	18.9	9.1	.9	.4
32	Bond Interest Paid.....	Intérêts obligataires payés.....	6.2	6.1	56.3	10.7	.0	.1
33	Mortgage Interest Paid.....	Intérêts hypothécaires payés.....	18.9	14.0	22.7	16.6	.1	.0
34	Other Interest Paid.....	Autres intérêts payés.....	7.4	6.3	92.1	14.1	.1	.0
35	Capital Cost Allowance.....	Allocation, coût en capital.....	38.8	21.8	50.8	26.2	.9	.3
36	Depletion Charged.....	Épuisement imputé.....	.5	.1	1.6	.2	.0	.0
37	Charitable Donations.....	Dons de charité.....	.6	.0	3.0	.2	.0	.0
38	Pension Contributions.....	Contrib., caisses de pension.....	.1	.0	5.5	1.6	.2	.0
39	Group Insurance Contrib.....	Contrib., assurance collective.....	.0	.0	1.1	.2	.4	.0
40	Write-off Mine Development....	Amortissem <sup>t</sup> , aménagement minier..	.0	.0	.2	1.5	.0	.0
41	Other Expenses.....	Autres dépenses.....	79.0	35.2	477.4	115.9	17.4	5.4
42	Total Expenses.....	Total des dépenses.....	156.9	90.2	872.8	228.3	24.0	7.0
43	Adjustments.....	Redressements.....	.4	.3	388.8	49.6	.0	.0
44	Current Year Profit (Loss).....	Profit (perte) d'année courante.....	45.7	8.5	253.8	30.3	2.1	.4
45	Cash Dividends Charged.....	Dividendes imputés en espèces.....	9.9	2.0	327.0	34.3	.3	.0
46	Stock Dividends Charged.....	Dividendes imputés en actions.....	1.4	.1	12.6	2.1	.0	.0
47	Capital Expenditures.....	Immobilisations.....	62.6	117.8	84.5	128.8	1.3	.3



**TABLEAU 4—(Suite)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
*(En millions de dollars)*

Theatres and Theatrical Services — <i>Théâtres et services de théâtre</i>		Other Recreation Services — <i>Autres services récréatifs</i>		Advertising — <i>Publicité</i>		Engineering and Scientific Services — <i>Services de génie et services scientifiques</i>		Other Business Services — <i>Autres services commerciaux</i>		Hotels and Lodging Houses — <i>Hôtels et maisons garnis</i>		
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
360	160	344	246	211	85	342	101	1,116	554	1,011	632	1
7.3	1.5	4.9	.3	5.1	1.1	6.0	1.3	16.2	4.6	14.0	2.5	2
7.0	.3	.3	.0	.3	.0	.1	.0	1.4	.5	.8	.6	3
18.3	1.6	4.6	.3	3.4	.1	10.8	3.3	10.9	12.7	11.6	4.9	4
6.2	.9	3.8	1.5	22.1	10.2	13.9	1.0	33.1	5.2	5.4	1.9	5
2.5	2.0	.6	1.2	1.2	.6	1.7	.2	15.0	2.8	3.6	1.7	6
8.6	2.0	6.6	2.2	.4	.0	1.3	.9	5.6	1.1	22.3	12.0	7
75.3	22.0	55.9	14.4	9.0	2.6	9.0	.6	110.3	47.0	225.4	118.7	8
12.9	7.7	14.4	.1	2.0	.3	6.4	1.2	55.9	38.8	5.2	.3	9
3.5	2.2	4.6	2.1	2.4	.8	3.4	1.0	13.2	5.0	15.0	4.6	10
141.6	40.2	95.8	22.1	45.7	15.7	52.5	9.6	261.6	117.7	303.2	147.2	11
3.5	2.8	1.9	2.4	3.4	.7	1.7	.2	21.2	4.3	10.7	8.9	12
5.0	2.6	6.0	2.2	17.0	8.1	3.9	.8	21.8	5.0	13.1	8.4	13
2.0	1.3	1.1	.0	1.4	.2	2.3	.0	4.2	.1	3.5	.4	14
14.4	5.0	10.8	5.7	2.3	3.2	14.6	1.0	53.0	35.4	31.7	25.7	15
2.6	1.9	8.7	1.8	.1	.0	.4	.0	4.9	2.0	35.7	25.7	16
5.9	4.9	10.7	1.7	.6	.3	.5	.0	7.8	13.9	31.8	20.3	17
37.8	7.5	18.0	5.0	4.8	1.0	3.2	.2	58.6	20.6	87.7	31.5	18
25.2	6.5	23.7	5.2	5.2	2.7	8.1	5.8	37.3	28.0	39.2	24.2	19
45.8	8.3	17.4	1.6	11.4	1.3	18.5	1.8	63.9	13.5	51.3	9.2	20
.7	.6	2.4	3.5	.5	1.7	.6	.2	11.1	5.0	1.5	7.2	21
80.9	18.7	77.9	8.6	144.7	25.0	54.9	3.7	161.6	36.4	205.8	63.4	22
1.9	.3	.5	.1	.0	.0	1.2	.0	1.7	.2	2.5	1.0	23
.3	.0	.0	.0	.0	.0	.1	.0	.1	.0	.1	.0	24
.1	.0	.0	.0	.0	.0	.0	.0	.0	.0	.1	.1	25
.1	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	26
1.2	.1	.7	.0	.2	.0	.3	.0	1.5	.5	.1	.0	27
2.7	.6	1.9	.0	1.5	1.0	.2	.0	1.8	.6	5.5	2.8	28
87.1	19.7	81.1	8.8	146.5	26.0	56.8	3.7	166.7	37.8	214.0	67.3	29
23.0	1.3	33.2	1.3	85.6	10.0	6.6	1.9	16.4	4.7	70.1	24.6	30
3.5	2.4	3.4	.2	1.9	.7	1.4	.3	4.1	1.3	3.4	.9	31
.2	.1	.5	.0	.0	.0	.0	.0	.1	.4	1.2	.8	32
.2	.3	.3	.1	.0	.0	.0	.0	.1	.0	1.8	1.0	33
.4	.2	.3	.3	.2	.1	.1	.0	2.5	.6	2.0	.9	34
4.5	.6	3.4	1.0	1.0	.1	1.3	.1	12.6	4.7	11.2	5.0	35
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	36
.1	.0	.0	.0	.0	.0	.1	.0	.1	.0	.1	.0	37
.1	.0	.0	.0	.4	.0	.3	.0	1.1	1.2	.1	.0	38
.0	.1	.0	.0	.1	.0	.1	.0	.6	.1	.2	.6	39
.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	40
45.7	15.2	33.7	6.5	51.7	15.8	37.9	2.4	109.5	27.5	107.4	36.3	41
77.8	20.2	75.0	9.4	140.9	26.7	47.7	4.6	147.0	40.6	197.4	70.2	42
.9	.1	.7	.0	.2	.1	.3	.0	1.3	.4	.2	.0	43
8.4	.6	5.5	.7	5.4	.7	8.8	.9	18.4	3.3	16.7	2.9	44
4.4	.0	1.7	.0	1.8	.1	.9	.0	2.6	1.6	2.5	.3	45
.1	.0	.1	.0	.3	.0	.2	.0	.1	.0	.0	.0	46
4.3	1.2	4.2	1.3	1.5	.6	2.2	.3	15.7	9.1	12.9	13.0	47

**TABLE 4—(Concluded)—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Industrial Classes**  
 (All money figures in millions of dollars)

	<b>Industrial Division:</b>		<b>Laundries, Dyeing, Cleaning and Pressing</b>		<b>Restaurants, Cafes and Taverns</b>		<b>Undertaking</b>	
	<b>Service—(Concluded)</b>	<b>Division industrielle: Services—(Fin)</b>	<b>Buanderie, teinturerie nettoyage et repassage</b>		<b>Restaurants, cafés et tavernes</b>		<b>Entreprises de funérailles</b>	
1	No. Profit Co's./Loss Co's.....	Nbre de C <sup>ies</sup> à profit/C <sup>ies</sup> à perte....	329	283	755	545	200	40
	<b>Assets—</b>	<b>Actif—</b>	<b>Profit</b>	<b>Loss-Perte</b>	<b>Profit</b>	<b>Loss-Perte</b>	<b>Profit</b>	<b>Loss-Perte</b>
2	Cash.....	Encaisse.....	\$ 3.2	\$ .5	\$ 5.3	\$ 1.1	\$ 2.7	\$ .1
3	Government Securities.....	Titres du gouvernement.....	.3	.4	.2	.0	.2	.1
4	Other Securities.....	Autres titres.....	2.3	.4	4.5	.6	1.1	.1
5	Receivables.....	Effets à recevoir.....	4.5	1.7	8.7	.7	4.7	.5
6	Inventories.....	Inventaires.....	2.3	1.3	5.1	.9	1.0	.2
7	Land.....	Terrains.....	2.1	.9	4.5	1.0	2.1	.4
8	Buildings and Equipment.....	Bâtiments et matériel.....	45.6	30.7	72.3	36.8	19.1	2.9
9	Investment in Affiliates.....	Investissement en filiales.....	1.9	.0	2.7	1.6	.2	.2
10	Other Assets.....	Autre actif.....	2.8	2.3	10.4	5.5	2.7	.3
11	Total Assets (or Liabilities)...	Actif (ou passif) total.....	64.8	38.1	113.6	48.2	33.9	4.7
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	Emprunts en banque.....	1.9	2.0	4.1	4.6	1.0	.3
13	Payables.....	Effets à payer.....	4.9	4.3	15.1	9.2	2.1	.4
14	Tax Liabilities.....	Impôts à payer.....	.6	.0	1.6	.2	.6	.0
15	Other Liabilities.....	Autre passif.....	3.7	3.6	14.0	13.7	3.8	.9
16	Mortgage Debt.....	Dettes hypothécaires.....	1.6	1.6	11.8	7.7	2.7	.6
17	Other Funded Debt.....	Autre dette fondée.....	3.1	.6	2.6	.6	.8	.2
18	Deprec. & Deplet. Reserve.....	Réserve, dépréc <sup>a</sup> & épuis <sup>t</sup> .....	23.9	17.1	28.7	8.1	8.3	.9
19	Capital Stock.....	Capital-actions.....	10.0	6.0	18.3	7.6	5.8	1.1
20	Surplus.....	Surplus.....	15.4	3.4	18.6	2.6	9.0	.4
21	Less Deficit.....	Moins déficit.....	.3	.5	1.2	6.1	.0	.2
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	Ventes.....	75.5	37.0	171.2	60.7	24.3	2.3
23	Rents Received.....	Loyers reçus.....	.2	.0	1.0	.1	.2	.0
24	Bond Interest Received.....	Intérêts obligataires reçus.....	.0	.0	.0	.0	.0	.0
25	Mortgage Interest Received.....	Intérêts hypothécaires reçus.....	.0	.0	.0	.0	.0	.0
26	Foreign Dividends Received.....	Dividendes étrangers reçus.....	.0	.0	.0	.0	.0	.0
27	Canadian Dividends Rec'd.....	Dividendes canadiens reçus.....	.2	.0	.0	.0	.0	.0
28	Other Revenues.....	Autres recettes.....	.4	.1	1.4	.3	.2	.0
29	Total Revenues.....	Total des recettes.....	76.3	37.1	173.7	61.2	24.6	2.3
	<b>Expenses—</b>	<b>Dépenses—</b>						
30	Cost of Sales.....	Coût des ventes.....	19.0	7.3	86.2	30.9	7.7	.6
31	Rents Paid.....	Loyers payés.....	1.6	1.0	5.2	2.9	.4	.1
32	Bond Interest Paid.....	Intérêts obligataires payés.....	.1	.0	.0	.0	.0	.0
33	Mortgage Interest Paid.....	Intérêts hypothécaires payés.....	.0	.0	.5	.5	.1	.0
34	Other Interest Paid.....	Autres intérêts payés.....	.3	.3	.7	.4	.2	.0
35	Capital Cost Allowance.....	Allocation, coût en capital.....	3.5	1.7	4.9	1.6	1.4	.1
36	Depletion Charged.....	Épuisement imputé.....	.0	.0	.0	.0	.0	.0
37	Charitable Donations.....	Dons de charité.....	.1	.0	.1	.0	.1	.0
38	Pension Contributions.....	Contrib., caisses de pension.....	.1	.0	.1	.0	.1	.0
39	Group Insurance Contrib.....	Contrib., assurance collective.....	.1	.0	.1	.0	.1	.0
40	Write-off Mine Development.....	Amortissem <sup>t</sup> , aménagement minier.....	.0	.0	.0	.0	.0	.0
41	Other Expenses.....	Autres dépenses.....	47.7	27.9	69.4	27.9	11.4	1.5
42	Total Expenses.....	Total des dépenses.....	72.5	38.3	167.2	64.2	21.5	2.4
43	Adjustments.....	Redressements.....	.0	.0	.3	.0	.0	.0
44	Current Year Profit (Loss).....	Profit (perte) d'année courante.....	3.8	1.2	6.8	3.0	3.1	.1
45	Cash Dividends Charged.....	Dividendes imputés en espèces.....	.9	.0	.7	.1	.3	.0
46	Stock Dividends Charged.....	Dividendes imputés en actions.....	.1	.0	.2	.0	.1	.0
47	Capital Expenditures.....	Immobilisations.....	4.3	1.9	7.4	5.8	2.0	.4



**TABLEAU 4—(Fin)—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie industrielle des compagnies pleinement analysées**  
 (En millions de dollars)

Other Personal Service — Autres services personnels		SERVICE — SERVICES		GRAND TOTAL — TOTAL GLOBAL			
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte		
\$ 316	\$ 158	\$ 5,221	\$ 2,914	\$ 55,133	\$ 23,656	\$ 78,789	1
\$ Profit 3.9	\$ Loss-Perte .3	\$ Profit 70.1	\$ Loss-Perte 13.7	\$ Profit 1,807.0	\$ Loss-Perte 335.2	\$ 2,142.2	2
.7	.0	11.5	2.0	973.1	118.0	1,091.1	3
2.8	.7	71.2	24.5	4,867.2	797.2	5,664.4	4
6.9	.9	111.7	25.1	7,128.6	1,161.7	8,290.3	5
5.1	.2	38.9	11.5	6,711.5	1,533.2	8,244.7	6
2.1	.5	56.1	21.1	2,000.1	1,583.6	3,583.7	7
22.2	5.5	654.9	286.4	22,117.3	7,701.0	29,818.3	8
3.3	.6	105.6	50.9	6,447.9	2,157.4	8,605.3	9
13.4	9.4	74.6	34.1	1,067.7	1,455.4	2,523.1	10
60.5	18.0	1,194.6	469.3	53,120.4	16,842.7	69,963.1	11
2.7	1.2	53.0	27.6	2,488.1	956.8	3,445.0	12
6.4	.9	97.0	42.7	4,716.5	1,062.9	5,779.4	13
1.2	.0	18.9	2.3	876.2	50.2	926.4	14
12.8	11.1	163.8	106.2	5,277.5	2,341.0	7,618.5	15
.7	.0	70.2	42.0	812.8	486.0	1,298.8	16
1.6	.1	65.9	43.8	5,875.0	3,196.4	9,071.4	17
9.9	2.3	285.3	95.0	9,984.9	2,508.4	12,493.3	18
5.4	.8	182.1	89.6	9,207.9	4,828.3	14,036.2	19
20.2	1.7	277.1	45.6	14,066.7	2,167.0	16,233.6	20
.3	.2	18.7	25.5	185.1	754.3	939.4	21
67.4	12.6	1,089.9	274.8	43,929.1	7,748.2	51,677.3	22
.1	.0	9.5	1.9	273.3	100.3	373.6	23
.0	.0	.7	.1	61.1	12.6	73.8	24
.0	.0	.2	.2	59.7	2.2	62.0	25
.0	.0	.1	.0	306.6	9.4	316.0	26
.4	.0	4.7	.6	265.4	74.5	339.9	27
.5	.1	16.3	5.6	463.4	96.0	559.4	28
68.5	12.7	1,121.4	283.1	45,358.7	8,043.2	53,401.9	29
18.2	3.8	370.0	87.1	30,466.0	5,000.1	35,466.1	30
1.1	.5	26.9	10.6	288.3	82.8	371.1	31
.1	.0	2.3	1.4	197.7	110.5	308.2	32
.0	.0	3.2	2.0	39.2	23.3	62.6	33
.3	.1	7.1	2.9	256.9	97.1	354.0	34
3.1	.7	47.7	16.0	1,366.5	411.7	1,778.2	35
.0	.0	.0	.0	74.6	30.3	104.9	36
.1	.0	.8	.1	35.5	2.8	38.3	37
.0	.0	2.5	1.3	169.5	14.2	183.7	38
.1	.0	1.8	1.0	40.8	11.5	52.3	39
.0	.0	.0	.0	27.1	93.3	120.4	40
39.5	7.9	571.3	174.3	8,991.1	2,453.3	11,444.4	41
62.6	13.0	1,033.6	296.8	41,953.2	8,330.9	50,284.1	42
.4	.1	3.3	.6	554.9	67.8	622.8	43
5.5	.4	84.5	14.3	2,850.6	355.5	2,495.1	44
.5	.0	16.6	2.2	1,117.3	107.0	1,224.3	45
.2	.0	1.3	.0	36.1	4.1	40.2	46
3.4	1.1	59.2	34.9	2,191.6	1,473.2	3,664.8	47



**TABLE 5—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Companies by Size of Total Assets**  
 (All money figures in millions of dollars)

			Under \$100,000 — Moins de \$100,000		\$100,000 to à \$249,999		\$250,000 to à \$499,999	
1	No. Profit Co's./Loss Co's....	N <sup>bre</sup> de C <sup>ies</sup> à profit/C <sup>ies</sup> à perte....	25,240	13,531	14,432	5,037	7,377	2,530
	<b>Assets—</b>	<b>Actif—</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>	<b>Profit</b>	<b>Loss—Perte</b>
2	Cash.....	Encaisse.....	\$ 106.7	\$ 30.7	\$ 142.6	\$ 24.3	\$ 116.0	\$ 22.9
3	Government Securities.....	Titres du gouvernement.....	7.0	3.3	16.5	4.3	16.3	5.0
4	Other Securities.....	Autres titres.....	58.3	18.7	110.8	37.3	183.7	65.2
5	Receivables.....	Effets à recevoir.....	254.1	94.3	481.3	120.3	545.8	133.2
6	Inventories.....	Inventaires.....	225.9	95.1	434.7	135.9	486.6	130.6
7	Land.....	Terrains.....	43.7	22.6	106.8	46.4	130.1	80.2
8	Buildings and Equipment.....	Bâtiments et matériel.....	388.4	236.4	785.1	334.5	907.7	364.0
9	Investment in Affiliates.....	Investissement en filiales.....	24.4	8.8	53.8	27.1	96.8	34.8
10	Other Assets.....	Autre actif.....	96.4	49.2	139.4	58.9	114.0	72.6
11	Total Assets (or Liabilities)...	Actif (ou passif) total.....	1,204.9	559.0	2,271.1	789.1	2,596.9	908.5
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	Emprunts en banque.....	75.1	56.2	176.7	95.4	241.9	109.1
13	Payables.....	Effets à payer.....	216.0	125.3	375.7	144.8	422.8	142.3
14	Tax Liabilities.....	Impôts à payer.....	23.0	1.8	34.4	4.3	37.2	2.7
15	Other Liabilities.....	Autre passif.....	184.3	135.5	286.1	162.1	280.4	230.9
16	Mortgage Debt.....	Dettes hypothécaires.....	38.5	25.6	124.1	61.6	181.4	89.6
17	Other Funded Debt.....	Autre dette fondée.....	15.7	14.6	29.2	22.6	65.4	48.4
18	Deprec. and Deplet. Reserve...	Réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	144.6	77.8	328.3	111.1	365.9	125.2
19	Capital Stock.....	Capital-actions.....	249.2	157.1	411.3	191.1	371.8	179.9
20	Surplus.....	Surplus.....	288.4	55.8	548.5	89.7	660.0	89.3
21	Less Deficit.....	Moins déficit.....	29.8	90.5	43.2	93.5	29.8	109.1
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	Ventes.....	2,362.4	849.3	3,833.8	961.6	4,040.4	826.6
23	Rents Received.....	Loyers reçus.....	21.1	5.9	37.1	12.0	45.7	18.6
24	Bond Interest Received.....	Intérêts obligataires reçus.....	.5	.1	1.1	.2	1.5	.4
25	Mortgage Interest Received....	Intérêts hypothécaires reçus.....	1.4	.2	1.8	.5	1.6	.6
26	Foreign Dividends Received...	Dividendes étrangers reçus.....	.1	.0	.2	.0	.2	.0
27	Canadian Dividends Rec'd....	Dividendes canadiens reçus.....	.9	1.8	3.0	2.0	5.0	1.7
28	Other Revenues.....	Autres recettes.....	20.9	6.8	31.0	8.7	29.1	11.1
29	Total Revenues.....	Total des recettes.....	2,407.3	864.1	3,907.9	985.0	4,123.4	859.1
	<b>Expenses—</b>	<b>Dépenses—</b>						
30	Cost of Sales.....	Coût des ventes.....	1,514.4	563.9	2,723.2	715.0	2,941.0	580.1
31	Rents Paid.....	Loyers payés.....	38.0	20.3	38.0	12.6	35.1	12.6
32	Bond Interest Paid.....	Intérêts obligataires payés.....	.1	.1	.5	.6	1.3	.6
33	Mortgage Interest Paid.....	Intérêts hypothécaires payés.....	2.5	1.2	6.0	2.9	8.7	5.1
34	Other Interest Paid.....	Autres intérêts payés.....	8.7	6.2	18.2	9.4	22.5	9.7
35	Capital Cost Allowance.....	Allocation, coût en capital.....	44.8	19.7	71.2	20.9	74.3	20.4
36	Depletion Charged.....	Épuisement imputé.....	.2	.4	.5	.0	.4	.2
37	Charitable Donations.....	Dons de charité.....	.5	.1	1.9	.1	2.2	.2
38	Pension Contributions.....	Contrib., caisses de pension.....	.7	.1	2.0	1.7	3.2	1.8
39	Group Insurance Contrib.....	Contrib., assurance collective.....	3.3	2.9	4.4	1.8	3.3	2.1
40	Write-off Mine Development..	Amortissem <sup>t</sup> , aménagement minier..	.1	.3	.1	.6	.4	2.1
41	Other Expenses.....	Autres dépenses.....	662.2	3.028	865.0	270.4	866.1	271.5
42	Total Expenses.....	Total des dépenses.....	2,275.4	917.9	3,730.8	1,036.0	3,958.6	906.3
43	Adjustments.....	Redressements.....	2.4	.6	.1	.3	3.0	2.4
44	Current Year Profit (Loss)....	Profit (perte) d'année courante....	134.3	53.2	177.2	51.3	161.8	44.8
45	Cash Dividends Charged.....	Dividendes imputés en espèces.....	19.0	2.1	19.4	2.6	16.6	2.7
46	Stock Dividends Charged.....	Dividendes imputés en actions.....	1.6	.3	2.3	.0	2.7	1.4
47	Capital Expenditures.....	Immobilisations.....	60.2	37.7	101.2	64.7	108.8	57.8

**TABLEAU 5—ANNÉE D'IMPOSITION 1958**  
**Répartition des compagnies pleinement analysées selon l'importance de l'actif total**  
*(En millions de dollars)*

\$500,000 to à \$999,999		\$1,000,000 to à \$4,999,999		\$5,000,000 to à \$9,999,999		\$10,000,000 to à \$24,999,999		\$25,000,000 to à \$99,999,999		\$100,000,000 and over — \$100,000,000 et plus		
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$ 130.0	\$ 24.7	\$ 316.7	\$ 51.7	\$ 148.6	\$ 23.6	\$ 171.2	\$ 36.2	\$ 355.0	\$ 60.6	\$ 320.0	\$ 60.6	2
24.7	4.9	79.3	12.2	59.8	3.9	121.5	17.2	382.8	38.6	265.3	28.6	3
195.5	54.5	669.0	173.5	405.9	71.0	528.2	104.9	1,490.6	106.8	1,225.3	165.4	4
541.3	106.6	1,192.3	217.7	504.1	98.3	691.1	93.8	1,093.7	146.8	1,824.8	150.5	5
487.3	112.2	1,130.2	228.9	539.7	104.0	831.9	138.0	1,295.7	317.5	1,279.4	271.0	6
115.1	63.6	245.9	227.9	104.4	131.1	160.0	263.9	441.0	370.3	653.0	377.6	7
882.0	306.3	2,430.5	843.5	1,425.7	423.3	1,787.0	788.0	4,279.8	1,497.2	9,231.1	2,907.8	8
117.4	59.1	510.8	229.3	353.6	145.9	643.3	328.5	1,422.8	490.9	3,225.0	833.0	9
96.1	55.3	170.1	212.7	74.7	96.4	96.1	180.3	116.8	500.4	164.0	229.6	10
2,589.4	787.1	6,744.9	2,197.6	3,616.6	1,097.4	5,030.3	1,950.8	10,878.2	3,529.2	18,188.0	5,024.2	11
238.6	91.1	494.6	185.6	159.6	69.9	345.6	122.7	480.0	148.2	276.0	78.8	12
380.1	91.8	689.7	154.8	269.6	78.1	384.4	64.1	989.5	129.9	988.7	131.8	13
48.7	2.0	137.8	4.3	66.4	2.8	104.9	5.3	181.6	10.4	242.2	16.7	14
286.2	130.4	781.1	331.2	461.9	146.5	687.8	262.4	1,021.8	504.1	1,287.9	437.9	15
148.2	63.3	206.4	128.0	53.8	38.2	30.8	21.7	24.6	51.3	5.1	6.6	16
71.4	31.6	303.8	171.0	244.2	102.4	437.4	386.7	1,506.4	695.5	3,201.5	1,723.7	17
396.0	111.0	1,195.9	334.1	716.3	189.5	865.9	265.7	2,079.4	440.3	3,892.5	853.8	18
348.5	220.4	989.7	697.6	572.4	342.7	803.0	638.2	1,996.7	1,145.2	3,465.3	1,256.1	19
688.7	105.2	1,988.8	300.3	1,082.5	175.7	1,376.2	316.8	2,605.0	494.7	4,828.7	539.4	20
17.0	59.5	42.8	109.4	10.2	48.5	5.6	132.8	6.8	90.4	.0	20.5	21
3,836.9	657.1	7,777.6	1,178.4	3,356.4	504.9	4,732.6	583.1	6,824.0	1,035.8	7,165.2	1,151.3	22
39.3	8.5	60.2	20.7	13.3	5.2	14.7	12.2	20.5	11.4	21.5	5.7	23
1.6	.5	6.2	.7	4.5	.1	6.4	1.6	21.6	2.0	17.6	7.1	24
1.6	.1	2.9	.3	1.1	.1	4.3	.0	25.8	.1	19.2	.3	25
.7	.2	4.0	.3	1.9	.2	6.8	.4	2.8	.0	290.0	8.3	26
7.6	4.2	28.8	13.8	21.7	5.9	26.8	10.6	75.0	16.1	96.6	18.6	27
31.7	6.6	64.8	16.8	27.3	5.0	47.7	8.1	46.8	10.0	164.1	22.7	28
3,919.4	677.2	7,944.5	1,231.0	3,426.2	521.4	4,839.3	616.0	7,016.5	1,075.5	7,774.2	1,214.0	29
2,809.4	500.7	5,554.6	836.0	2,399.1	374.8	3,366.0	307.2	4,756.0	552.5	4,402.3	569.9	30
25.4	5.1	45.1	9.7	14.6	1.7	19.0	4.3	35.7	5.3	37.4	11.2	31
1.5	.6	8.4	4.1	7.5	3.3	14.8	13.7	59.4	20.0	104.2	67.4	32
6.9	2.7	9.3	5.6	2.9	.9	1.0	1.2	1.2	3.5	.6	.2	33
21.4	7.6	43.6	17.1	16.0	6.7	32.6	13.9	47.8	18.7	46.0	7.8	34
70.2	19.3	167.5	45.4	86.2	22.9	114.3	40.0	258.0	67.8	480.1	155.3	35
.9	.3	3.4	2.2	6.1	2.2	4.7	2.1	13.1	6.4	45.5	16.5	36
2.2	.2	5.8	.4	2.1	.2	3.4	.4	8.1	.5	9.3	.9	37
4.4	.7	15.3	1.8	11.3	1.2	13.9	1.5	36.2	2.6	82.5	2.8	38
3.7	1.0	9.0	2.3	3.3	.3	2.9	.6	6.3	.2	4.6	.3	39
.1	1.8	1.5	8.5	2.7	8.4	4.7	13.1	9.0	45.6	8.5	12.9	40
785.3	168.4	1,576.9	353.7	636.1	116.8	907.1	248.9	1,180.1	353.4	1,512.3	367.5	41
3,731.5	708.3	7,440.3	1,287.0	3,187.9	539.4	4,484.5	646.8	6,411.0	1,076.6	6,733.2	1,212.7	42
4.3	1.9	21.6	2.8	18.3	2.7	30.0	5.4	70.2	36.4	410.1	30.7	43
183.6	29.2	482.6	53.1	220.1	20.7	324.7	36.2	535.4	37.5	631.0	29.4	44
25.2	2.5	91.1	10.9	67.2	4.7	100.1	10.2	207.3	16.4	571.3	54.9	45
3.6	.7	10.8	.8	1.9	.4	8.5	.5	3.8	.0	.8	.0	46
107.8	55.3	259.0	125.1	124.2	63.3	152.3	157.9	378.0	359.5	900.1	552.0	47



TABLE 5A—1958 TAXATION YEAR

## Distribution of Fully Tabulated Manufacturing Companies by Size of Total Assets

(All money figures in millions of dollars)

			Under \$100,000 — Moins de \$100,000		\$100,000 to à \$249,999		\$250,000 to à \$499,999	
			Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte
1	No. Profit Co's./Loss Co's.....	Nbre de C <sup>ies</sup> à profit/C <sup>ies</sup> à perte.....	4,355	2,341	2,759	958	1,618	514
	<b>Assets—</b>	<b>Actif—</b>						
2	Cash.....	Encaisse.....	\$ 15.1	\$ 4.5	\$ 23.9	\$ 2.3	\$ 30.1	\$ 3.5
3	Government Securities.....	Titres du gouvernement.....	1.3	.4	3.8	.5	2.9	1.8
4	Other Securities.....	Autres titres.....	3.1	1.8	6.8	2.7	16.3	5.1
5	Receivables.....	Effets à recevoir.....	54.0	16.8	92.6	23.7	125.0	29.4
6	Inventories.....	Inventaires.....	44.1	19.0	99.6	35.7	143.0	35.0
7	Land.....	Terrains.....	2.9	1.5	7.1	1.8	8.1	5.0
8	Buildings and Equipment.....	Bâtiments et matériel.....	81.2	45.7	172.6	65.8	224.3	89.3
9	Investment in Affiliates.....	Investissement en filiales.....	2.7	2.4	4.6	2.6	15.5	2.0
10	Other Assets.....	Autre actif.....	17.4	9.7	23.1	14.3	22.2	13.6
11	Total Assets (or Liabilities)..	Actif (ou passif) total.....	221.8	101.8	434.1	149.4	587.5	184.7
	<b>Liabilities—</b>	<b>Passif—</b>						
12	Bank Loans.....	Emprunts en banque.....	16.3	11.9	36.6	27.6	60.2	29.7
13	Payables.....	Effets à payer.....	40.2	20.0	70.9	27.0	92.0	25.7
14	Tax Liabilities.....	Impôts à payer.....	4.6	.5	7.9	.8	11.9	.7
15	Other Liabilities.....	Autre passif.....	26.7	21.2	43.5	29.9	56.5	49.3
16	Mortgage Debt.....	Dettes hypothécaires.....	3.1	3.1	9.1	5.7	12.4	5.7
17	Other Funded Debt.....	Autre dette fondée.....	3.6	1.9	5.7	7.7	9.1	13.1
18	Deprec. and Deplet. Reserve...	Réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	33.0	16.6	82.2	25.7	107.6	34.4
19	Capital Stock.....	Capital-actions.....	55.5	39.6	90.2	38.0	80.4	34.7
20	Surplus.....	Surplus.....	46.9	8.8	106.3	13.3	162.7	20.8
21	Less Deficit.....	Moins déficit.....	8.2	21.9	18.3	26.3	5.3	29.5
	<b>Revenues—</b>	<b>Recettes—</b>						
22	Sales.....	Ventes.....	432.2	147.5	770.5	184.8	978.6	186.6
23	Rents Received.....	Loyers reçus.....	.6	.3	1.2	.3	1.5	.5
24	Bond Interest Received.....	Intérêts obligataires reçus.....	.0	.0	.1	.0	.2	.1
25	Mortgage Interest Received...	Intérêts hypothécaires reçus.....	.0	.0	.0	.0	.0	.0
26	Foreign Dividends Received...	Dividendes étrangers reçus.....	.0	.0	.1	.0	.0	.0
27	Canadian Dividends Rec'd....	Dividendes canadiens reçus.....	.1	.0	.1	.0	.3	.0
28	Other Revenues.....	Autres recettes.....	1.7	.5	3.5	1.1	3.3	1.5
29	Total Revenues.....	Total des recettes.....	434.6	148.3	775.6	186.3	983.9	188.8
	<b>Expenses—</b>	<b>Dépenses—</b>						
30	Cost of Sales.....	Coût des ventes.....	285.9	99.5	548.0	151.1	719.8	156.8
31	Rents Paid.....	Loyers payés.....	7.2	3.6	9.0	2.7	7.9	2.3
32	Bond Interest Paid.....	Intérêts obligataires payés.....	.0	.0	.1	.2	.2	.0
33	Mortgage Interest Paid.....	Intérêts hypothécaires payés.....	.2	.1	.5	.1	.7	.3
34	Other Interest Paid.....	Autres intérêts payés.....	1.8	1.1	3.8	2.2	5.4	2.1
35	Capital Cost Allowance.....	Allocation, coût en capital.....	9.1	2.9	15.5	3.0	19.5	4.5
36	Depletion Charged.....	Épuisement <sup>t</sup> imputé.....	.1	.1	.0	.0	.1	.0
37	Charitable Donations.....	Dons de charité.....	.1	.0	.4	.0	.7	.1
38	Pension Contributions.....	Contrib., caisses de pension.....	.1	.0	.4	.1	1.1	.1
39	Group Insurance Contrib.....	Contrib., assurance collective.....	.6	.5	.7	.8	1.2	.5
40	Write-off Mine Development..	Amortissem <sup>t</sup> , aménagement minier..	.0	.0	.0	.0	.0	.0
41	Other Expenses.....	Autres dépenses.....	107.2	52.7	164.2	41.4	182.1	35.1
42	Total Expenses.....	Total des dépenses.....	412.3	160.6	742.6	201.5	938.6	201.8
43	Adjustments.....	Redressements.....	.2	.3	1.7	.2	.1	.2
44	Current Year Profit (Loss)....	Profit (perte) d'année courante.....	22.6	12.5	34.6	15.0	45.1	13.2
45	Cash Dividends Charged.....	Dividendes imputés en espèces.....	2.5	.2	3.6	.2	4.2	.3
46	Stock Dividends Charged.....	Dividendes imputés en actions.....	.2	.2	.4	.0	.5	.0
47	Capital Expenditures.....	Immobilisations.....	12.5	6.4	20.8	5.6	30.3	12.6



TABLEAU 5A—ANNÉE D'IMPOSITION 1958

Répartition des compagnies manufacturières pleinement analysées selon l'importance de l'actif total  
(En millions de dollars)

\$500,000 to à \$999,999		\$1,000,000 to à \$4,999,999		\$5,000,000 to à \$9,999,999		\$10,000,000 to à \$24,999,999		\$25,000,000 to à \$99,999,999		\$100,000,000 and over — \$100,000,000 et plus		
1,071	273	1,188	249	221	42	144	27	105	20	30	7	1
Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	Profit	Loss-Perte	
\$ 38.6	\$ 4.0	\$ 129.9	\$ 9.4	\$ 63.1	\$ 5.2	\$ 80.7	\$ 5.7	\$ 165.4	\$ 10.2	\$ 128.7	\$ 33.3	2
6.2	1.2	26.3	1.2	18.4	1.1	33.3	.1	55.3	.1	62.0	3.8	3
21.5	6.5	69.0	7.4	40.1	8.0	74.5	5.1	132.2	10.5	284.3	68.9	4
149.9	30.2	387.6	65.0	185.4	28.7	226.7	44.5	379.5	47.4	480.3	82.1	5
186.7	45.6	558.4	123.6	320.7	69.3	485.6	89.9	907.3	167.9	977.3	200.2	6
14.4	5.0	46.4	16.8	29.4	7.5	53.7	7.4	180.8	74.3	359.6	275.0	7
295.5	88.9	1,099.6	261.1	724.3	142.9	1,110.0	240.0	2,695.0	564.3	3,207.2	1,504.5	8
25.6	4.6	146.7	24.9	99.1	16.1	189.1	25.6	644.6	84.8	747.0	244.6	9
22.4	7.7	55.8	16.0	33.5	9.1	46.7	7.1	46.7	11.1	83.3	33.4	10
760.7	193.6	2,519.7	525.4	1,514.1	287.8	2,300.3	425.5	5,206.9	970.7	6,329.7	2,445.9	11
69.9	28.7	147.7	64.5	56.1	23.4	70.7	32.8	112.4	65.5	39.2	28.8	12
95.3	21.5	211.4	43.3	100.0	20.1	122.5	24.6	251.5	40.6	359.5	78.0	13
16.8	.6	64.4	2.2	36.0	1.6	66.6	2.2	117.7	3.4	146.7	8.0	14
68.3	34.1	206.4	81.9	127.2	36.0	282.7	46.6	522.1	193.4	399.8	193.0	15
14.5	5.5	25.5	10.0	7.4	7.9	8.9	2.6	10.2	.7	.0	3.4	16
12.9	7.6	93.3	33.2	79.4	20.5	137.1	102.5	393.3	137.6	598.0	673.8	17
150.4	40.0	568.8	126.0	386.5	63.4	558.4	85.9	1,470.4	200.9	1,770.1	548.3	18
104.6	40.0	349.2	100.3	215.1	76.3	338.0	86.5	873.2	210.5	1,016.4	568.0	19
232.0	30.7	867.7	87.1	511.1	43.3	720.3	51.5	1,463.0	128.7	2,000.0	346.4	20
4.1	15.1	14.6	23.1	4.8	4.7	4.8	9.7	6.8	10.6	.0	1.9	21
1,156.2	183.9	3,057.0	450.6	1,478.0	200.5	2,245.9	285.3	4,106.1	466.2	4,754.5	689.5	22
1.7	.5	3.7	.5	1.2	.7	4.8	.2	2.8	1.4	7.2	3.3	23
.2	.1	1.0	.0	.5	.0	1.2	.0	2.2	.0	3.5	.2	24
.1	.0	.2	.0	.0	.0	.1	.0	.3	.0	.0	.3	25
.0	.0	.3	.1	.2	.1	.4	.1	1.5	.0	7.5	8.3	26
.5	.1	4.9	.8	3.1	.1	8.1	1.4	13.8	1.0	39.1	4.1	27
4.6	1.2	17.1	2.5	9.6	1.5	20.4	2.0	23.4	2.6	34.8	15.4	28
1,163.4	185.7	3,084.3	454.5	1,492.7	203.0	2,280.8	289.1	4,150.0	471.1	4,846.7	721.0	29
857.7	148.9	2,186.0	376.6	1,026.9	158.8	1,520.9	229.3	2,956.7	363.6	3,608.4	403.3	30
6.9	1.1	11.3	2.2	5.3	.8	6.4	1.3	8.3	2.1	15.3	4.8	31
.4	.1	3.0	1.0	2.6	1.0	5.2	3.0	16.4	5.9	22.8	24.2	32
.6	.2	1.0	.4	.2	.3	.2	.1	.5	.0	.0	.0	33
5.9	2.2	13.3	5.1	6.1	1.8	10.4	2.9	15.2	5.3	8.5	5.1	34
22.7	4.3	68.3	10.7	41.4	5.8	65.3	11.9	174.4	37.6	224.5	81.6	35
.2	.0	.6	.1	.5	.1	.5	.0	3.1	.6	22.7	7.6	36
.8	.1	2.6	.1	1.2	.1	2.1	.1	5.3	.2	5.6	.6	37
1.9	.3	8.8	1.2	8.4	.8	9.0	.8	26.0	1.6	32.5	2.2	38
1.8	.3	5.2	1.0	2.5	.2	2.3	.2	5.2	.1	3.2	.3	39
.0	.0	.4	.0	.0	.0	.0	.6	.0	.4	8.5	2.5	40
201.7	37.5	553.7	76.2	274.3	43.4	445.3	48.7	573.1	79.2	471.3	177.1	41
1,100.6	195.0	2,854.4	474.6	1,369.5	213.1	2,067.7	298.7	3,784.1	496.7	4,423.3	709.3	42
.8	.0	1.8	1.0	4.4	.2	5.5	1.6	14.6	3.7	60.2	21.8	43
62.0	9.2	228.1	21.1	118.8	9.9	207.6	11.2	351.3	29.3	363.2	10.1	44
7.1	.6	40.0	1.8	32.9	.7	50.8	1.4	103.6	1.7	167.4	26.0	45
.5	.0	4.0	.7	1.1	.0	1.9	.0	.0	.0	.0	.0	46
33.7	8.7	98.6	22.9	57.3	16.3	77.9	33.0	222.0	72.2	296.6	133.7	47

**TABLE 6—1958 TAXATION YEAR**  
**Distribution of Fully Tabulated Profit Companies by Income Classes**  
 (All money figures in millions of dollars)

			Under \$5,000 — <i>Moins de \$5,000</i>	\$5,000 to à \$9,999	\$10,000 to à \$24,999	\$25,000 to à \$49,999
1	No. Profit Co's.....	<i>N<sup>bre</sup> de C<sup>ies</sup> à profit.....</i>	21,936	9,520	14,593	4,030
	<b>Assets —</b>	<b>Actif—</b>				
2	Cash.....	<i>Encaisse.....</i>	\$ 100.3	\$ 66.9	\$ 190.0	\$ 134.3
3	Government Securities.....	<i>Titres du gouvernement.....</i>	14.7	19.5	33.3	34.1
4	Other Securities.....	<i>Autres titres.....</i>	256.0	143.6	435.5	361.2
5	Receivables.....	<i>Effets à recevoir.....</i>	392.8	273.7	819.3	508.3
6	Inventories.....	<i>Inventaires.....</i>	373.1	273.8	684.2	449.2
7	Land.....	<i>Terrains.....</i>	143.3	83.9	187.3	123.8
8	Buildings and Equipment.....	<i>Bâtiments et matériel.....</i>	875.7	593.1	1,424.1	934.8
9	Investment in Affiliates.....	<i>Investissement en filiales.....</i>	246.0	201.4	206.2	301.2
10	Other Assets.....	<i>Autre actif.....</i>	130.4	81.2	199.0	95.8
11	Total Assets (or Liabilities).....	<i>Actif (ou passif) total.....</i>	2,532.3	1,737.0	4,178.9	2,942.6
	<b>Liabilities—</b>	<b>Passif—</b>				
12	Bank Loans.....	<i>Emprunts en banque.....</i>	230.6	126.7	373.5	237.6
13	Payables.....	<i>Effets à payer.....</i>	331.2	257.5	597.7	356.8
14	Tax Liabilities.....	<i>Impôts à payer.....</i>	12.0	11.9	45.5	32.5
15	Other Liabilities.....	<i>Autre passif.....</i>	382.6	216.3	478.0	349.9
16	Mortgage Debt.....	<i>Dettes hypothécaires.....</i>	157.9	114.3	227.1	122.5
17	Other Funded Debt.....	<i>Autre dette fondée.....</i>	115.0	73.6	140.6	157.9
18	Deprec. and Deplet. Reserve.....	<i>Réserve, dépréc<sup>n</sup> et épuis<sup>t</sup>.....</i>	323.6	235.9	627.1	423.1
19	Capital Stock.....	<i>Capital-actions.....</i>	573.3	369.2	782.2	527.5
20	Surplus.....	<i>Surplus.....</i>	447.1	352.6	968.3	750.7
21	Less Deficit.....	<i>Moins déficit.....</i>	41.0	21.0	61.3	16.0
	<b>Revenues—</b>	<b>Recettes—</b>				
22	Sales.....	<i>Ventes.....</i>	2,703.8	2,111.8	5,707.6	3,506.8
23	Rents Received.....	<i>Loyers reçus.....</i>	43.5	32.9	66.8	31.4
24	Bond Interest Received.....	<i>Intérêts obligataires reçus.....</i>	1.4	1.6	2.8	2.6
25	Mortgage Interest Received.....	<i>Intérêts hypothécaires reçus.....</i>	2.0	.7	3.5	1.8
26	Foreign Dividends Received.....	<i>Dividendes étrangers reçus.....</i>	.5	.4	1.3	5.9
27	Canadian Dividends Rec'd.....	<i>Dividendes canadiens reçus.....</i>	13.3	12.2	17.6	23.0
28	Other Revenues.....	<i>Autres recettes.....</i>	25.9	20.0	46.3	29.5
29	Total Revenues.....	<i>Total des recettes.....</i>	2,790.4	2,179.6	5,846.1	3,600.9
	<b>Expenses—</b>	<b>Dépenses—</b>				
30	Cost of Sales.....	<i>Coût des ventes.....</i>	1,857.7	1,542.3	4,108.5	2,520.0
31	Rents Paid.....	<i>Loyers payés.....</i>	33.9	21.8	51.7	26.8
32	Bond Interest Paid.....	<i>Intérêts obligataires payés.....</i>	2.9	1.9	3.3	5.4
33	Mortgage Interest Paid.....	<i>Intérêts hypothécaires payés.....</i>	7.1	5.5	11.7	5.5
34	Other Interest Paid.....	<i>Autres intérêts payés.....</i>	19.8	12.7	33.7	21.0
35	Capital Cost Allowance.....	<i>Allocation, coût en capital.....</i>	65.5	45.7	120.2	70.1
36	Depletion Charged.....	<i>Épuisement imputé.....</i>	.5	.6	1.6	1.4
37	Charitable Donations.....	<i>Dons de charité.....</i>	.5	.7	3.1	2.4
38	Pension Contributions.....	<i>Contrib., caisses de pension.....</i>	1.6	.9	4.4	4.3
39	Group Insurance Contrib.....	<i>Contrib., assurance collective.....</i>	3.2	3.1	5.1	3.4
40	Write-off Mine Development.....	<i>Amortissem<sup>t</sup>, aménagement minier.....</i>	1.4	.0	.9	4.3
41	Other Expenses.....	<i>Autres dépenses.....</i>	744.5	469.4	1,245.2	772.6
42	Total Expenses.....	<i>Total des dépenses.....</i>	2,738.6	2,104.5	5,589.5	3,437.2
43	Adjustments.....	<i>Redressements.....</i>	11.6	8.9	12.9	28.8
44	Current Year Profit (Loss)	<i>Profit (perte) d'année courante.....</i>	40.2	66.2	243.7	134.9
45	Cash Dividends Charged.....	<i>Dividendes imputés en espèces.....</i>	13.0	18.5	35.7	34.5
46	Stock Dividends Charged.....	<i>Dividendes imputés en actions.....</i>	1.4	1.6	4.4	3.3
47	Capital Expenditures.....	<i>Immobilisations.....</i>	92.1	63.9	182.8	100.7

**TABLEAU 6—ANNÉE D'IMPOSITION 1958**  
**Répartition par catégorie de revenu des compagnies à profit pleinement analysées**  
 (En millions de dollars)

\$50,000 to à \$99,999	\$100,000 to à \$249,999	\$250,000 to à \$499,999	\$500,000 to à \$999,999	\$1,000,000 to à \$4,999,999	\$5,000,000 and over \$5,000,000 et plus	Total Profit Companies — Total, compagnies à profit	
2,046	1,586	663	356	326	77	55,133	1
\$ 117.4	\$ 194.2	\$ 213.9	\$ 123.0	\$ 305.6	\$ 361.5	\$ 1,807.0	2
30.4	83.4	210.4	130.2	233.1	184.0	973.1	3
385.8	656.1	536.3	438.7	1,175.0	479.0	4,867.2	4
437.0	600.2	552.7	581.9	1,094.7	1,868.0	7,128.6	5
411.5	593.9	555.1	580.7	1,382.3	1,407.7	6,711.5	6
108.6	102.8	98.9	175.0	333.4	643.3	2,000.1	7
845.5	1,356.6	1,201.1	1,464.7	4,363.2	9,058.5	22,117.3	8
299.7	509.9	1,573.3	386.3	1,312.9	1,411.0	6,447.9	9
70.9	79.7	58.8	69.8	133.5	148.6	1,067.7	10
2,706.8	4,177.0	5,000.5	3,950.3	10,333.6	15,561.6	53,120.4	11
201.3	275.9	232.3	230.7	330.0	249.5	2,488.1	12
268.9	393.2	491.2	391.4	822.8	805.8	4,716.5	13
38.7	71.7	66.8	76.1	213.5	307.4	876.2	14
284.1	486.3	591.4	453.0	952.4	1,083.4	5,277.5	15
68.7	48.1	28.1	22.3	8.2	15.7	812.8	16
161.8	334.8	494.1	452.8	1,427.8	2,516.6	5,875.0	17
416.5	644.4	603.2	696.9	2,059.3	3,954.8	9,984.9	18
501.5	671.6	670.1	575.5	1,740.6	2,796.2	9,207.9	19
789.6	1,263.0	1,829.2	1,055.2	2,778.8	3,832.2	14,066.7	20
24.2	12.0	5.9	3.6	.0	.0	185.1	21
2,903.7	3,996.7	3,328.1	3,113.7	7,428.2	9,128.7	43,929.1	22
22.4	22.0	8.4	5.3	26.5	13.9	273.3	23
2.8	5.4	12.0	6.8	13.9	11.8	61.1	24
1.4	4.4	9.4	11.1	25.4	.1	59.7	25
1.8	2.9	256.6	.2	24.0	13.0	306.6	26
17.0	19.4	14.2	24.8	66.8	57.1	265.4	27
27.0	30.8	28.9	31.5	76.1	147.4	463.4	28
2,976.2	4,081.7	3,657.8	3,193.4	7,660.7	9,371.9	45,358.7	29
2,122.1	2,850.4	2,288.3	2,154.2	5,077.6	5,945.0	30,466.0	30
17.3	24.2	20.2	14.0	30.7	47.9	288.3	31
4.3	10.4	17.4	18.2	54.8	79.1	197.7	32
3.1	3.0	.7	.8	.8	.8	39.2	33
16.3	24.3	23.4	21.2	40.6	43.7	256.9	34
59.4	90.3	77.5	89.7	264.2	484.1	1,366.5	35
1.5	3.4	3.1	6.4	10.7	45.4	74.6	36
1.8	3.3	2.4	2.4	8.6	10.4	35.5	37
4.7	7.6	13.8	9.7	34.6	87.8	169.5	38
3.0	3.5	3.6	3.0	6.0	6.8	40.8	39
.2	.2	.0	8.1	3.4	8.5	27.1	40
585.2	801.0	709.7	595.9	1,392.6	1,675.0	8,991.1	41
2,818.9	3,821.5	3,160.2	2,923.6	6,924.6	8,434.5	41,953.2	42
14.5	14.1	265.6	20.3	86.0	92.2	554.9	43
142.7	246.1	232.1	249.4	650.2	845.2	2,850.6	44
24.7	50.7	204.8	72.8	263.2	399.4	1,117.3	45
3.0	5.4	5.2	1.4	10.5	.0	36.1	46
97.2	144.1	108.0	205.6	358.9	838.4	2,191.6	47



TABLE 7—TABLEAU 7

1958 Taxation Year—Année d'imposition 1958

Distribution of Taxable Corporation Income by Provinces and Industrial Divisions  
*Répartition du revenu imposable des corporations par provinces et par division industrielle*

(All money figures in millions of dollars—*En millions de dollars*)

PROVINCE	Agriculture, Forestry and Fishing — <i>Agriculture, exploitation forestière et pêche</i>	Mining, Quarrying and Oil Wells — <i>Mines, carrières et puits d'huile</i>	Manufacturing — <i>Fabrication</i>	Construction — <i>Construction</i>	Transportation, Communication and Storage — <i>Transport, communication et emmagasinage</i>	Public Utilities — <i>Services d'utilité publique</i>	Wholesale and Retail Trade — <i>Commerce de gros et de détail</i>	Finance — <i>Finance</i>	Services — <i>Services</i>	Total — <i>Total</i>
Newfoundland..... <i>Terre-Neuve</i> .....	\$ —	\$ 1.0	\$ 12.1	\$ 1.8	\$ 5.5	\$ 2.2	\$ 5.7	\$ 3.9	\$ 0.3	\$ 32.5
Prince Edward Island..... <i>Île du Prince-Édouard</i> .....	—	—	1.2	0.4	1.0	0.4	1.4	3.3	—	7.7
Nova Scotia..... <i>Nouvelle-Écosse</i> .....	0.3	0.2	20.0	3.0	5.2	3.6	14.0	10.2	1.2	57.7
New Brunswick..... <i>Nouveau-Brunswick</i> .....	0.5	0.2	20.0	3.0	3.0	1.3	12.2	6.6	0.6	47.4
Quebec..... <i>Québec</i> .....	1.0	21.5	429.7	46.3	48.4	33.4	115.7	102.8	21.5	820.3
Ontario..... <i>Ontario</i> .....	3.0	39.9	712.7	67.2	77.5	7.7	196.9	171.7	31.3	1,307.9
Manitoba..... <i>Manitoba</i> .....	0.3	4.8	49.7	6.6	10.1	0.3	30.2	22.9	3.8	128.7
Saskatchewan..... <i>Saskatchewan</i> .....	0.1	5.1	26.2	6.2	20.2	1.0	22.1	11.4	2.3	94.6
Alberta..... <i>Alberta</i> .....	1.3	10.1	52.3	20.7	22.8	11.6	49.3	26.9	7.4	202.4
British Columbia..... <i>Colombie-Britannique</i> .....	3.8	13.1	106.7	22.9	18.5	1.9	52.9	36.5	13.4	269.7
Yukon..... <i>Yukon</i> .....	—	—	—	1.0	0.1	0.3	0.2	—	—	1.6
Northwest Territories..... <i>Territoires du N.-O.</i> .....	—	1.0	1.9	0.8	.9	—	1.0	0.2	0.1	5.9
Other..... <i>Autres</i> .....	—	—	4.2	0.2	0.6	—	0.7	16.0	0.2	21.9
Total..... <i>Total</i> .....	10.3	96.9	1,436.7	180.1	213.8	63.7	502.3	412.4	82.1	2,998.3

## HISTORICAL TABLES 1 AND 1A—TABLEAUX HISTORIQUES 1 ET 1A

## Yearly Record of all Taxable Corporations—Relevé annuel de toutes les corporations imposables

1 TAXATION YEARS 1944-1958—1 Années d'imposition 1944-1958

(All money figures in millions of dollars—En millions de dollars)

Tax Year — Année d'imposition	COMPANIES REPORTING A PROFIT — Compagnies déclarant un profit					COMPANIES REPORTING A LOSS — Compagnies déclarant une perte			ALL COMPANIES — Toutes les compagnies	
	Number of Companies — Nombre de compagnies	Current Year Profit — Profit d'année courante	Less Prior Year Loss Deducted — Moins perte d'année antérieure déduite	Taxable Income (Column 3 Minus 4) — Revenu imposable (colonnes 3 moins 4)	Total Tax Declared — Impôt total déclaré	Number of Companies — Nombre de compagnies	Current Year Loss — Perte d'année courante	Loss Deducted From Prior Year Profit — Perte déduite sur profit d'année antérieure	Number of Companies — Nombre de compagnies	Current Year Profits Less Losses (Column 3 Minus 8) — Profits d'année courante moins pertes (colonne 3 moins 8)
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1944	20,023	\$1,194.1	\$ 2.8	\$1,191.3	\$ 674.9 <sup>(1)</sup>	7,709	\$ 37.9	\$ 0.7	27,732	\$ 1,156.2
1945	21,331	1,198.8	2.8	1,196.0	673.3 <sup>(1)</sup>	8,601	38.7	1.6	29,932	1,160.1
1946	23,563	1,393.0	5.6	1,387.4	666.6 <sup>(1)</sup>	9,742	59.4	5.0	33,305	1,333.6
1947	27,272	1,776.5	11.1	1,765.4	652.2 <sup>(1)</sup>	12,804	72.9	3.1	40,076	1,703.6
1948	27,997	1,945.9	14.0	1,931.9	588.1 <sup>(1)</sup>	16,323	91.6	3.4	44,320	1,854.3
1949	28,570	1,864.6	16.7	1,847.9	572.0	17,991	109.9	4.8	46,561	1,754.7
1950	31,239	2,359.1	24.9	2,334.2	760.0	18,336	102.5	2.9	49,575	2,256.6
1951	33,720	2,795.3	38.4	2,756.9	1,164.1	19,276	119.2	12.3	52,996	2,676.1
1952	35,228	2,653.9	36.3	2,617.6	1,238.9 <sup>(2)</sup>	20,368	147.4	17.1	55,596	2,506.5
1953	37,545	2,666.0	39.9	2,626.1	1,161.2 <sup>(2)</sup>	22,869	184.6	20.7	60,414	2,481.4
1954	39,152	2,423.4	44.9	2,378.5	1,020.7 <sup>(2)</sup>	26,417	291.8	22.9	65,569	2,131.6
1955	44,774	2,943.0	74.5	2,868.5	1,192.5 <sup>(2)</sup>	26,886	241.6	12.7	71,660	2,701.4
1956	52,517	3,315.9	93.4	3,222.5	1,329.9 <sup>(2)</sup>	27,280	337.3	15.0	79,797	2,978.6
1957	55,023	3,165.9	67.5	3,098.4	1,146.7 <sup>(2)</sup>	32,321	464.9	24.1	87,344	2,701.0
1958	59,251	3,098.2	102.0	2,996.2	1,070.6 <sup>(2)</sup>	36,453	446.2	29.0	95,704	2,652.0

## 1A CALENDAR YEARS 1944-1957—1A Années civiles 1944-1957

(All money figures in millions of dollars—En millions de dollars)

Calendar Year — Année civile	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1944	—	\$1,215.3	\$ 2.6	\$1,212.7	\$ 687.4 <sup>(1)</sup>	—	\$ 37.1	\$ 0.8	—	\$1,178.2
1945	—	1,211.6	3.0	1,208.6	675.8 <sup>(1)</sup>	—	40.8	1.7	—	1,170.8
1946	—	1,436.2	6.4	1,429.8	657.5 <sup>(1)</sup>	—	60.4	5.0	—	1,375.8
1947	—	1,794.4	11.5	1,782.9	631.2	—	76.0	3.2	—	1,718.4
1948	—	1,946.5	15.1	1,931.4	568.0	—	97.0	3.9	—	1,849.5
1949	—	1,865.1	16.7	1,848.4	586.6	—	115.8	4.5	—	1,749.3
1950	—	2,456.1	27.2	2,428.9	782.5	—	97.3	4.4	—	2,358.8
1951	—	2,752.4	37.8	2,714.6	1,179.3	—	131.5	14.0	—	2,620.9
1952	—	2,687.1	37.2	2,649.9	1,271.6 <sup>(2)</sup>	—	153.6	17.7	—	2,533.5
1953	—	2,656.3	41.0	2,615.3	1,137.8 <sup>(2)</sup>	—	198.4	20.4	—	2,457.9
1954	—	2,443.3	47.9	2,395.4	1,021.5 <sup>(2)</sup>	—	295.9	21.7	—	2,147.4
1955	—	3,001.9	79.3	2,922.6	1,213.4 <sup>(2)</sup>	—	265.7	13.2	—	2,736.2
1956	—	3,377.6	97.1	3,280.5	1,337.9 <sup>(2)</sup>	—	361.6	17.3	—	3,016.0
1957	—	3,186.0	70.7	3,115.3	1,131.6 <sup>(2)</sup>	—	490.6	26.8	—	2,695.4

<sup>(1)</sup> Includes Excess Profits Tax—<sup>(1)</sup> Comprend l'impôt sur les surplus de bénéfices.<sup>(2)</sup> Includes Old Age Security Tax—<sup>(2)</sup> Comprend l'impôt de sécurité de la vieillesse.

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